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|-----------------------------------------------------------------------------------|-------------------------------------|
| <b>Contents Jung Shin Go (reporting)</b>                                          | <b>Error! Bookmark not defined.</b> |
| [Confirmation of the CEO, etc.]                                                   | 2                                   |
| Half-flag                                                                         | 3                                   |
| [Confirmation of the CEO, etc.]                                                   | 3                                   |
| I. Overview of the Company                                                        | 4                                   |
| 1. Company Overview                                                               | 4                                   |
| 2. History of the Company                                                         | 6                                   |
| 3. Changes in Capital                                                             | 7                                   |
| 4. Total number of shares, etc.                                                   | 8                                   |
| 5. Matters Concerning the Articles of Incorporation                               | 9                                   |
| II. Contents of the business                                                      | 11                                  |
| 1. Outline of the business                                                        | 11                                  |
| 2. Main Products & Services                                                       | 14                                  |
| 3. Raw materials and production facilities                                        | 14                                  |
| 4. Sales and Order Status                                                         | 16                                  |
| 5. Risk Management and Derivatives Trading                                        | 17                                  |
| 6. Major Contracts and R&D Activities                                             | 21                                  |
| 7. Other Notes                                                                    | 24                                  |
| III. Matters Relating to Finance                                                  | 25                                  |
| 1. Summary Financial Information                                                  | 25                                  |
| 2. Consolidated Financial Statements                                              | 28                                  |
| 3. Notes to Consolidated Financial Statements                                     | 32                                  |
| 4. Financial Statements                                                           | 80                                  |
| 5. Financial Statement Annotations                                                | 85                                  |
| 6. Matters Concerning Dividends                                                   | 132                                 |
| 7. Matters concerning the financing through the issuance of securities            | 134                                 |
| 7-1. Financing through issuance of securities                                     | 134                                 |
| 7-2. Usage of funds raised through the issuance of securities                     | 137                                 |
| 8. Other Matters Relating to Finance                                              | 137                                 |
| IV. Director's Management Group and Analytical Opinion                            | 139                                 |
| V. Audit Opinion of Auditor, etc.                                                 | 140                                 |
| 1. Matters Concerning External Audit                                              | 140                                 |
| 2. Matters Concerning Internal Control                                            | 141                                 |
| VI. Matters Concerning the Company's Institutions, such as the Board of Directors | 142                                 |
| 1. Matters Concerning the Board of Directors                                      | 142                                 |
| 2. Matters Concerning Audit System                                                | 144                                 |
| 3. Matters related to the general meeting of shareholders, etc.                   | 145                                 |
| VII. Matters Concerning Shareholders                                              | 148                                 |
| VIII. Matters Concerning Officers and Employees                                   | 152                                 |
| 1. Current status of executives and employees                                     | 152                                 |
| 2. Remuneration of Executives, etc.                                               | 153                                 |
| IX. Matters Concerning Affiliates, etc.                                           | 155                                 |
| X. Transactions with Major Shareholders, etc.                                     | 156                                 |
| XI. Other Matters Necessary for Investor Protection                               | 157                                 |

|                                                                                |     |
|--------------------------------------------------------------------------------|-----|
| 1. Progress and Changes in Disclosure .....                                    | 157 |
| 2. Matters Concerning Contingent Liabilities, etc. ....                        | 157 |
| 3. Matters related to sanctions, etc. ....                                     | 157 |
| 4. Other matters such as major matters that occurred after the base date ..... | 157 |
| XII. Detailed Table.....                                                       | 158 |
| 1. Status of subsidiaries to be consolidated (detailed) .....                  | 158 |
| 2. Status of affiliated companies (detailed) .....                             | 159 |
| 3. Current status of investment in other corporations (detail) .....           | 160 |
| [Confirmation by experts] .....                                                | 160 |
| 1. Confirmation by a professional .....                                        | 160 |
| 2. Interests with Experts.....                                                 | 160 |



# Correction Report (Reporting)

17 Aug 2021

1. Disclosure documents subject to correction : Semi-annual report
2. Initial submission date of disclosure documents subject to correction:  
2021.08.17

T3.1: Corrections

## 3. Corrections

| Anti-Section                     | Reason for correction | Before correction       | After Correction        |
|----------------------------------|-----------------------|-------------------------|-------------------------|
| III. Matters Relating to Finance | Simple Error          | Operating profit (loss) | Operating profit (loss) |
| 1. Summary Financial Information |                       | 130,451                 | 45,580                  |

## [Confirmation of the CEO, etc.]

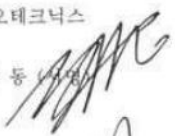
### 대표이사 등의 확인 · 서명

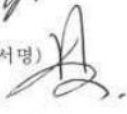
우리는 당사의 대표이사 및 신고담당업무 이사로서 이 공시서류의 기재내용에 대해 상당한 주의를 다하여 직접 확인·검토한 결과, 중요한 기재사항의 기재 또는 표시의 누락이나 허위의 기재 또는 표시가 없고, 이 공시서류에 표시된 기재 또는 표시사항을 이용하는 자의 중대한 오해를 유발하는 내용이 기재 또는 표시되지 아니하였음을 확인합니다.

또한, 당사는 '주식회사의외부감사에관한법률' 제2조의2 및 제2조의3의 규정에 따라 내부회계관리제도를 마련하고 운영하고 있음을 확인합니다.('주식회사의외부감사에관한법률' 제2조에 의한 외감대상법인에 한 함.)

2021. 08. 17

주식회사 이오테크닉스

대표이사 성 규 동 (서명) 

대표이사 박 종 구 (서명) 

신고담당이사 손 민 우 (서명) 

# Half-flag

(28th)

2021.01.01 From fiscal year  
2021.06.30 until

Financial Services Commission  
Korea Exchange Valuable

August 17, 2021

Type of corporation to be submitted: 주권상장법인

면제사유발생 : None of the above

Company Name: EO Technics Co., Ltd. Sung Gyu-dong, Park

Jong-gu (CEO) Head Office : Gyeonggi-do Anyang-si Dongan-gu

Dongbyeon-ro 91

(Tue) 031)422-2501

(Homepage) <http://www.eotechnics.com>

Author: (Job) team leader (surname) Son Min Woo

(Tue) 031)422-2501

**[Confirmation of the CEO, etc.]**



## 대표이사 등의 확인 · 서명

우리는 당사의 대표이사 및 신고담당업무 이사로서 이 공시서류의 기재내용에 대해 상당한 주의를 다하여 직접 확인·검토한 결과, 중요한 기재사항의 기재 또는 표시의 누락이나 허위의 기재 또는 표시가 없고, 이 공시서류에 표시된 기재 또는 표시사항을 이용하는 자의 중대한 오해를 유발하는 내용이 기재 또는 표시되지 아니하였음을 확인합니다.

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대표이사 성 규 동 (서명)

대표이사 박 종 구 (서명)

신고담당이사 손 민 우 (서명)

## I. Overview of the Company

### 1. Company Overview

#### 가. Legal and commercial name of the company

The name of our company is written as EO Technics Co., Ltd. The English name is EO Technics Co.,

Ltd. However, if it is written in an abbreviated form, it is written as EO Technics Co., Ltd.

#### 나. Establishment Date and Duration

The company was established on April 1, 1989 and listed on the KOSDAQ on August 24, 2000.

다. Address, phone number, website address of the head office Address : 91, Dongpyeon-ro, Dongan-gu, Anyang-si, Gyeonggi-do Tel : 031-422-2501  
Website : http://www.eotechnics.com

라. Small and Medium Business Eligibility We do not qualify as a small and medium-sized business under Article 2 of the Framework Act on Small and Medium Enterprises.

#### 마. Main Business Details

The company's main business is the manufacture and sale of semiconductor laser markers and laser application devices, and for other details, please refer to the "II. Business Contents" section of the report.

#### 바. Matters Concerning Affiliates

As of the date of filing the semi-annual report, we have 13 affiliates, excluding the Company, and for more information, please refer to 'IX. Please refer to 'Matters Concerning Affiliated Companies'.

#### 사. Overview of subsidiaries to be consolidated

1. Overview of subsidiaries subject to consolidation (limited to cases where the listed company preparing consolidated financial statements submits business reports and quarterly and semi-annual reports) Status of subsidiaries subject to consolidation (summary)

T7.1: Status of subsidiaries subject to consolidation (summary)

| category | Number of consolidated companies |          |           |             | Number of major subsidiaries |
|----------|----------------------------------|----------|-----------|-------------|------------------------------|
|          | groundwork                       | increase | reduction | Term Finals |                              |
| Listed   | -                                | -        | -         | -           | -                            |
| Unlisted | 13                               | -        | -         | 13          | 1                            |
| sum      | 13                               | -        | -         | 13          | 1                            |

\*For the detailed status, please refer to "Detailed Table-1. Refer to 'Status of Consolidated Subsidiaries (Detail)'

T7.2: Changes in Consolidated Companies

#### 1-1. Changes in Consolidated Companies

| Division            | subsidiary | Sayu |
|---------------------|------------|------|
| New Connections     | -          | -    |
|                     | -          | -    |
| Exclude connections | -          | -    |
|                     | -          | -    |

T8.1: Whether it applies to small and medium-sized businesses, etc.

Whether it applies to small and medium-sized businesses, etc.

|                                             |                |
|---------------------------------------------|----------------|
| Small and medium-sized business eligibility | Not applicable |
| Venture company                             | Not applicable |
| Medium-sized companies                      | glycolysis     |

T8.2: Matters concerning the company's stock listing (or registration designation)

Matters concerning the company's stock listing (or registration designation) and special listing

| Listing of shares<br>(or Registration<br>Designation) | Listing of shares<br>(or Designated<br>Registration) Date | Special<br>listings, etc.<br>Whether | Special listings,<br>etc.<br>Applicable Laws |
|-------------------------------------------------------|-----------------------------------------------------------|--------------------------------------|----------------------------------------------|
| KOSDAQ Market                                         | 2000.08.24                                                | None of the<br>above                 | None of the above                            |

## 2. History of the Company

### A. History of the Company

#### (1) Changes since establishment

1. Date of establishment of the company : April 1, 1989  
December 30, 1993 Incorporated

#### 2. Head office location and change

- August 16, 2012 Changed the location of the head office - Before the change: 864-4, Gwanyang 2-dong, Dongan-gu, Anyang-si, Gyeonggi-do After change: 91, Dongpyeon-ro, Dongan-gu, Anyang-si, Gyeonggi-do

#### 3. Significant changes in management

- VIII. Matters relating to officers and employees, etc. 1. Current status of executives and employees

#### 4. Change of Largest Shareholder

- No fluctuations

#### 5. Significant changes in business objectives

- No fluctuations

#### 6. Major changes in the last 5 years (including major subsidiaries)

T8.3: Major changes in the last 5 years (including major subsidiaries)

| Year     | Changes                                                    |
|----------|------------------------------------------------------------|
| 2010. 03 | Eo-Technics Suzhou 오강공장 완공                                 |
| 2010. 11 | Awarded \$70 Million Export Tower                          |
| 2011. 11 | Eo-Technics Suzhou ISO9001 인증                              |
| 2012. 08 | Moved the head office to the new building in Gwanyang-dong |
| 2012. 12 | Eo-Technics Suzhou 고신기술제품 선정                               |

T9.1: Major Events

|          |                                                       |
|----------|-------------------------------------------------------|
| 2013. 01 | Reviattech Ansan corporation establishment investment |
| 2014. 12 | Awarded \$100 Million Export Tower                    |
| 2015. 11 | Establishment of EOL                                  |
| 2017. 08 | Eo-Technics Shanghai 설립                               |
| 2020. 10 | Presidential Citation on Semiconductor Day            |

## (2) Change of Business Name

- No change

## (3) Mergers, divisions (mergers), comprehensive stock exchange transfers, transfers of important operations, etc.

- None of the above

## (4) Changes in production facilities

- None of the above

## (5) Occurrence of important facts related to management activities

- None of the above

T9.2: Significant changes in management

## Significant changes in management

| Date of change | Main Gun Type        | ZenLim |                | Expiration of term or removal |
|----------------|----------------------|--------|----------------|-------------------------------|
|                |                      | new    | Re-appointment |                               |
| 2021.03.26     | Regular Shareholders | -      | 1              | -                             |

### 3. Changes in Capital

#### Changes in Capital

T9.3: Changes in Capital

(Unit : thousand won, week)

| kind            | category                 | 28th<br>(End of the<br>current half-<br>term) | 27th (End of<br>2020) | 26th (End of<br>2019) |
|-----------------|--------------------------|-----------------------------------------------|-----------------------|-----------------------|
| Common Stock    | Total Shares Outstanding | 12,319,550                                    | 12,319,550            | 12,319,550            |
|                 | Face Value               | 500                                           | 500                   | 500                   |
|                 | capital                  | 6,159,775                                     | 6,159,775             | 6,159,775             |
| Preferred Stock | Total Shares Outstanding | -                                             | -                     | -                     |
|                 | Face Value               | -                                             | -                     | -                     |



T10.1: capital - Total Shares Outstanding, Face Value, capital

|        |                          |           |           |           |
|--------|--------------------------|-----------|-----------|-----------|
|        | capital                  | -         | -         | -         |
| guitar | Total Shares Outstanding | -         | -         | -         |
|        | Face Value               | -         | -         | -         |
|        | capital                  | -         | -         | -         |
| sum    | capital                  | 6,159,775 | 6,159,775 | 6,159,775 |

## 4. Total number of shares, etc.

T10.2: Total number of shares - Types of Stocks (Common Stock, Preferred Stock,

### Total number of shares

| (Base date: 2021.06.30 )                                 |                                    | (Unit : weeks)  |                 |            |         |
|----------------------------------------------------------|------------------------------------|-----------------|-----------------|------------|---------|
| Division                                                 |                                    | Types of Stocks |                 |            | Remarks |
|                                                          |                                    | Common Stock    | Preferred Stock | sum        |         |
| I.. Total Number of Shares to be Issued                  |                                    | 40,000,000      | 5,000,000       | 45,000,000 | -       |
| II. Total Number of Shares Issued to Date                |                                    | 12,319,550      | -               | 12,319,550 | -       |
| III.. Total number of shares that have decreased to date |                                    | -               | -               | -          | -       |
|                                                          | 1. Potatoes                        | -               | -               | -          | -       |
|                                                          | 2. Profit Burning                  | -               | -               | -          | -       |
|                                                          | 3. Redemption of Redeemable Shares | -               | -               | -          | -       |
|                                                          | 4. Miscellaneous                   | -               | -               | -          | -       |
| IV.. Total Number of Outstanding Shares (II.-III.)       |                                    | 12,319,550      | -               | 12,319,550 | -       |
| V.. Number of Treasury Shares                            |                                    | 98,617          | -               | 98,617     | -       |
| VI.. Number of Shares in Circulation (IV.-V.)            |                                    | 12,220,933      | -               | 12,220,933 | -       |

T10.3: Stock Acquisition and Disposal Status - How to Obtain, Types of Stocks, B

### Stock Acquisition and Disposal Status

| (Base date: 2021.06.30 ) |                    |  |                 |                | (Unit : weeks)    |             |                 |                     |         |
|--------------------------|--------------------|--|-----------------|----------------|-------------------|-------------|-----------------|---------------------|---------|
| How to Obtain            |                    |  | Types of Stocks | Basic Quantity | Variable Quantity |             |                 | Period-end quantity | Remarks |
|                          |                    |  |                 |                | Acquisition (+)   | Disposal(-) | Incineration(-) |                     |         |
| Acquisition within the   | Direct acquisition |  | Common Stock    | 2,852          | -                 | -           | -               | 2,852               | -       |

T11.1: Range of dividendable profits - Direct acquisition in the hall, Direct OT

|                                                                                  |                                |                                |                       |        |   |   |        |        |   |
|----------------------------------------------------------------------------------|--------------------------------|--------------------------------|-----------------------|--------|---|---|--------|--------|---|
| T11.1: Range of dividendable profits - Direct acquisition in the hall, Direct OT |                                |                                |                       |        |   |   |        |        |   |
| range of dividendable profits                                                    |                                | Direct acquisition in the hall | Preferred Stock       | -      | - | - | -      | -      | - |
|                                                                                  |                                | Direct OTC acquisition         | Common Stock          | -      | - | - | -      | -      | - |
|                                                                                  |                                |                                | Preferred Stock       | -      | - | - | -      | -      | - |
|                                                                                  |                                | Tender Offer                   | Common Stock          | -      | - | - | -      | -      | - |
|                                                                                  |                                |                                | Preferred Stock       | -      | - | - | -      | -      | - |
|                                                                                  |                                | Subtotal (A)                   | Common Stock          | 2,852  | - | - | -      | 2,852  | - |
|                                                                                  |                                |                                | Preferred Stock       | -      | - | - | -      | -      | - |
|                                                                                  | Acquisition by trust agreement | Trustee Holdings               | Common Stock          | -      | - | - | -      | -      | - |
|                                                                                  |                                |                                | Preferred Stock       | -      | - | - | -      | -      | - |
|                                                                                  |                                | Spot Holdings                  | (Note 1) Common Stock | 95,765 | - | - | -      | 95,765 | - |
|                                                                                  |                                |                                | Preferred Stock       | -      | - | - | -      | -      | - |
|                                                                                  |                                | Subtotal (B)                   | Common Stock          | 95,765 | - | - | -      | 95,765 | - |
|                                                                                  |                                |                                | Preferred Stock       | -      | - | - | -      | -      | - |
| Other acquisitions (c)                                                           |                                | Common Stock                   | -                     | -      | - | - | -      | -      |   |
|                                                                                  |                                | Preferred Stock                | -                     | -      | - | - | -      | -      |   |
| Total Total (A+B+C)                                                              |                                | Common Stock                   | 98,617                | -      | - | - | 98,617 | -      |   |
|                                                                                  |                                | Preferred Stock                | -                     | -      | - | - | -      | -      |   |

(Note 1) It was deposited into the company's corporate account following the termination of the trust agreement on September 17, 2020.

fn (Note 1)

## 5. Matters Concerning the Articles of Incorporation

### A. Date of last revision of the Articles of Incorporation

The articles of incorporation attached to this business report were amended at the 25th Annual General Shareholders' Meeting on March 28, 2019, and the agenda of this year's General Shareholders' Meeting did not include amendments to the Articles of Incorporation. B. History of

T11.2: Date of amendment of the, Applicable Shareholders, Major Changes, Reason

| Date of amendment of the | Applicable Shareholders | Major Changes | Reason for change |
|--------------------------|-------------------------|---------------|-------------------|
|                          |                         |               |                   |



| Articles of Incorporation |                                        |                                                        |                                                                                                                                                       |
|---------------------------|----------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 30 Mar 2018               | The 24th General Shareholders' Meeting | Changes to Regulations on the Appointment of Directors | Changes to the regulation of the total number of directors due to the amendment of the law                                                            |
| 28 Mar 2019               | The 25th General Shareholders' Meeting | Reflection of electronic registration of stocks, etc.  | In accordance with the mandatory electronic registration, the establishment of new grounds and changes in the handling of stock affairs are reflected |

## II. Contents of the business

### 1. Outline of the business

#### A. Current Status of the Industry

##### 1) Characteristics of the industry

Laser application technology is uninterruptible, clean, and easy to automate, so it is widely used in various key industries. In particular, laser applications for the semiconductor industry are lasers required for the production of highly integrated semiconductors.

Lithography, Laser Repair, Laser 3D Inspection, Laser Marking, Laser Cutting, Laser Trimming, Laser Drilling, Laser Cleaning, etc., have become key production and manufacturing technologies in the semiconductor industry and electronics industry, and their application range continues to expand to other ultra-fine precision manufacturing fields. In recent years, the range of applications in the display (LCD, OLED) industry, PCB industry, and mobile phone industry has increased significantly. In addition, the demand for it continues to expand in traditional industries such as the automotive industry and the machinery parts industry.

##### 2) Growth of the industry

Laser applications are expected to continue to grow. This is because semiconductors, PCBs, displays, and other industries require micro-precision machining. In order to achieve this, traditional processing methods are limited. In addition, many processes used in the overall industry use chemicals, which cause serious environmental pollution. In order to fundamentally solve this problem, laser application technology is essential. Laser applications will improve manufacturing processes and enable innovative cost reduction. In particular, the process of semiconductors, PCBs, displays, mobile phones, and mobile devices is expected to be in high demand.

##### 3) Characteristics of economic fluctuations

Our laser application technology is closely related to the economy of the semiconductor, PCB, display, and mobile phone industries. Therefore, it is generally related to economic fluctuations and is affected by changes in process technology in the semiconductor, PCB, display, and mobile phone industries, but it is not related to seasonal economic fluctuations due to its characteristics.

##### 4) Competitive Factors

The most important factors in selecting equipment from customers are the safety of the equipment, the convenience of the operating software, the excellence of the processing quality, and the prompt technical support. Therefore, these factors are the key to competition, and the quality of the product is more important than the price in purchasing decisions.

##### 5) Resource Characteristics

The laser application industry is manufactured by customer's order, and it is difficult to mass-produce due to the nature of the product specification that varies depending on the customer, and the main components used in the equipment are procured from specialized manufacturers.

Due to the nature of the laser industry, deliveries are made under technical cooperation through regular technical meetings with suppliers.

6) Applicable laws or government regulations

Unlike consumer services and real estate sales, the laser application industry is not directly regulated by the government because it is an industrial good.

B. Current Status of the Company

(1) Business overview and division of business

(a) Business Overview

주요 회사명 (EO Technics Co., Ltd.)

It means. Our core business is to manufacture and supply major production equipment for the semiconductor, PCB, display, and mobile phone industries using lasers, which are considered to be the core of the manufacturing industry, which can be said to be one of the major businesses of the 21st century. Until now, Laser as a semiconductor production equipment Marker and Laser Cutter were the main business items, and various equipment applied to know-how, such as laser control technology accumulated in the business, has been newly developed and supplied to industries such as information and communication and PCB, and various equipment related to display such as LCD and OLED using lasers are sold.

1) Domestic and International Market Conditions

Since its establishment in 1989, we have been expanding into various laser applications such as drilling, trimming, and cutting, starting with laser marking, and we have been growing steadily for over 30 years. Despite the fact that the products we sell are in industries such as semiconductors, displays, and PCBs, which are experiencing severe economic ups and downs, we are maintaining a long-term growth trend.

2) Changes in the business environment

Due to the impact of changes in the industrial environment, where laser applications are expanding, the demand for new products is constantly increasing.

(b) Classification of Business Segments Subject to Disclosure The Company is a single business segment and the division of business segments subject to disclosure is not applicable.

(2) Market share, etc.

- Laser Marker for Semiconductors: About 95% in Korea, around 60% in overseas

\* Laser markers are one of many semiconductor devices, and there are no official market share statistics. Therefore, the above data is based on an estimate of the equipment deployed in the line of the company to which we supply (including most semiconductor

equipment companies). The non-semiconductor marker segment has a very large market scope, and market share statistics are not possible

### (3) Characteristics of the market

#### (가) Target Market

Currently, our main business countries include Korea, the United States, China, Japan, the Philippines, Taiwan, Singapore, Vietnam, Malaysia, Thailand, Indonesia, Hong Kong, Brazil, etc., and we are recognized for the stability and technical strength of our equipment. By industry, it is mainly used in the display, PCB, and mobile phone industries such as semiconductors, LCD/OLED, etc., and is expanding its business area to various business fields. We do business We are working on a variety of laser equipment such as Laser Marker, Laser Driller, Laser Cutter, Laser Trimmer, etc.

#### (나) Composition and characteristics of consumers and composition of domestic demand and exports

Based on the semi-annual report, the company's sales consist of about 53% of exports and 47% of domestic demand, and the proportion of exports varies slightly every year depending on the scale of the customer's capital investment. On average, the share of exports varies slightly from 50%.

#### (다) Fluctuations in demand

The overall market size of laser markers and laser applications continues to grow rapidly, and technology development is in progress as customers demand high quality and processing capabilities for various applications. Based on these points, it is important to identify market trends and analyze development trends according to the relationship with customers and partners.

#### (라) Characteristics of the Laser Markers and Laser Applications Market

Laser markers and laser application equipment are a kind of electro-optical industry, and they are equipment that operates with precision control technology and laser application technology as the core. The most important factors in the selection of these equipment are reproducibility of position, excellent processing quality, improvement of productivity, convenient operation through easy-to-use software, and sufficient technical support. Based on these points, our market share is increasing through continuous technology development and technical support to our customers, and in particular, in the case of laser markers for semiconductors, our market share is ahead of our competitors. in addition

Laser Driller, Laser Cutter, Laser Trimmer 등에서도 세계적인 기술력을 인정받고 있습니다.

### (4) Contents and prospects of new businesses

We are responding to the development needs of the world's leading semiconductor, display, PCB, and mobile phone customers for the development of laser application equipment for new development processes. A wide range of laser application equipment is developed and sold, and



continuous development of new products is carried out through confidentiality agreements with customers.

(5) organization chart



2. Main Products & Services

T16.1: Current status of major products, etc.

가. Current status of major products, etc.

(Unit : KRW in million)

| Business Sector | Revenue Type | Product Neck                 | Sales   | ratio  |
|-----------------|--------------|------------------------------|---------|--------|
| transcription   | product      | Laser Markers & Applications | 164,726 | 83.4   |
|                 | guitar       | Prizes, etc.                 | 32,771  | 16.6   |
| m total         |              |                              | 197,497 | 100.0% |

나. Price fluctuations of major products

Since our products are manufactured according to the customer's order, the price of the equipment varies greatly depending on the size of the equipment, the purpose of use, the customer's request, and the function, and the price change trend is not listed due to the customer's request.

3. Raw materials and production facilities

T16.2: Current status of major raw materials

가. Current status of major raw materials

Regarding the purchase of raw materials by the Company, there is a matter that falls under trade secrets, so only the purchase ratio is indicated.

| Business Sector | Purchase Type | Product Neck                  | Specific Uses                      | Purchase Ratio | Remarks |
|-----------------|---------------|-------------------------------|------------------------------------|----------------|---------|
| transcription   | 원재료(국내)       | machinery etc                 | For Laser Markers and Applications | 72.6%          | -       |
|                 | 원재료(해외)       | Lasers, control devices, etc. | For Laser Markers and Applications | 27.4%          | -       |



T17.1: Sum total

|           |        |   |
|-----------|--------|---|
| Sum total | 100.0% | - |
|-----------|--------|---|

#### ㄴ. Price fluctuations of major raw materials

The types and specifications of raw materials required for our products are very diverse, and the specifications of raw materials input for each year are different, so it is not suitable to calculate the price fluctuation trend.

#### ㄷ. Production Capacity

Our main products are industrial equipment, which are manufactured in expensive and custom-made forms. Therefore, the selling price and size of each product are different, making it very difficult to accurately calculate the production capacity.

#### ㄹ. Production Performance and Utilization Rate

##### (1) Production Performance

T17.2: Production Performance (Unit: KRW in million)

| (Unit : KRW in million) |         |          |          |         |
|-------------------------|---------|----------|----------|---------|
| Product Neck            | 28th Q2 | The 27th | The 26th |         |
| Products                | 164,726 | 257,090  |          | 135,987 |
| Prize                   | 30,368  | 63,662   |          | 55,990  |
| Toll Processing         | 1,372   | 3,580    |          | 14,493  |
| Gita                    | 1,031   | 792      |          | -       |
| Sum total               | 197,497 | 325,124  |          | 206,470 |

##### (2) Operating rate for the current fiscal year

Since the products produced by our company are made-to-order systems, the correlation between actual operating time and production performance is not high, so we do not list them.

#### E. Status of Production Facilities, etc.

##### (1) Current Status of Production Facilities

T17.3: Current Status of Production Facilities (Unit: thousands of won)

| <Half-year> (Unit: thousands of won) |                       |         |           |              |                                      |                                           |
|--------------------------------------|-----------------------|---------|-----------|--------------|--------------------------------------|-------------------------------------------|
| category                             | Underlying book value | Acquire | disposal  | amortization | Effect of exchange rate fluctuations | Book value at the end of the current half |
| land                                 | 52,858,741            | -       | (8,586)   | -            | 73,927                               | 52,924,082                                |
| building                             | 44,237,915            | 4,124   | -         | (857,256)    | 357,217                              | 43,742,000                                |
| Machinery                            | 27,322,230            | 819,498 | (646,641) | (5,348,220)  | 1,117,464                            | 23,264,331                                |
| Facility Equipment                   | 5,428,171             | -       | -         | (299,676)    | 244,534                              | 5,373,029                                 |
| Vehicle Carrier                      | 347,199               | 462,344 | (33,820)  | (110,962)    | 3,667                                | 668,428                                   |
| Tools and utensils                   | 318,501               | 325,533 | -         | (148,280)    | 121                                  | 495,875                                   |

T18.1: Equipment and Licensed Assets summary

|                 |             |           |           |             |           |             |
|-----------------|-------------|-----------|-----------|-------------|-----------|-------------|
| fitment         | 1,465,906   | 261,073   | -         | (290,729)   | 48,863    | 1,485,113   |
| Licensed Assets | 60,530      | 168,534   | -         | (26,002)    | -         | 203,062     |
| sum             | 132,039,193 | 2,041,106 | (689,047) | (7,081,125) | 1,845,793 | 128,155,920 |

## (2) New purchase plans of facilities

## (가) Ongoing Investments

- Not applicable.

## (나) Future investment plans - not applicable.

## 4. Sales and Order Status

## 가. Sales Performance

T18.2: Sales Performance by Business Sector, Revenue Type, and Product Neck

(Unit: KRW in million)

| Business Sector | Revenue Type | Product Neck        |           | 28th Q2 | The 27th | The 26th |
|-----------------|--------------|---------------------|-----------|---------|----------|----------|
| transcription   | Sales        | Laser markers, etc. | My number | 93,591  | 128,405  | 70,130   |
|                 |              |                     | Exports   | 103,906 | 196,719  | 136,340  |
|                 |              |                     |           |         |          |          |
|                 |              |                     | Sum total | 197,497 | 325,124  | 206,470  |

## 나. Sales channels and sales methods, etc.

## (1) Sales Organization

Overseas Division, PKG Sales Team, System Sales Team

## (2) Sales Channels

반도체 업체견적 → Spec Meeting → 납품 → 장비설치 → 검수 → 완료

The sales channel is mainly a direct transaction with the final buyer, and after submitting a quotation to the company, when the purchase is confirmed, the product specification is discussed and delivered, the software installation and equipment are installed, and the final inspection is completed.

T18.3: Sales Methods and Conditions by Division

## (3) Sales Methods and Conditions

| Division | Sales company name | Terms of sale | Remarks |
|----------|--------------------|---------------|---------|
|          |                    |               |         |

T19.1: Product categories by market (domestic/abroad) with company examples and

|          |                                                                            |                                   |   |
|----------|----------------------------------------------------------------------------|-----------------------------------|---|
| abroad   | ASE, SPIL, IT<br>BOE, UTAC, etc.                                           | T/T, L/C 등                        | - |
| domestic | 삼성전자, 애플테크놀로지<br>Hynix, Samsung Electro-<br>Mechanics, LG<br>Display, etc. | Cash, Bill, Electronic<br>Payment | - |

T19.2: Sales Strategy - Within the country vs Offshore

## (4) Sales Strategy

| Within the country                                                                                                                                                                                                                                                                                                         | Offshore                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| We are actively promoting through global exhibitions, including Semicon Korea, and contacting customers through direct visits and consultations. Above all, continuous accumulation of technology through the development of new products and customer satisfaction and customer priority are the biggest sales strategies | It is the same as in Korea, but it is promoting the establishment of overseas subsidiaries for fast A/S and the expansion into the global market (Europe, etc.) based on the existing Asian market, and is actively pursuing the Chinese market, which has great potential. |

## C. Order Status

In the laser application technology industry operated by the Company, orders and production are carried out through P/O after mutual consultation between the Company and the customer, and since it changes from time to time according to changes in the customer's investment plan, it is difficult to present a definite order status, so it is not listed separately.

## 5. Risk Management and Derivatives Trading

### 1) Risk Management

#### Price. Overview of Risk Management

Consolidated entities are exposed to credit risk, liquidity risk, foreign exchange risk, interest rate risk and other risks as a result of operating financial instruments.

This Note contains qualitative and quantitative disclosures on the degree of exposure of the Consolidated Entity to the above risks and the objectives, policies and procedures of capital management and risk management carried out by the Consolidated Entity in this regard, as well as the risk measurement methods.

#### └ Risk Management Conceptual System

The purpose of risk management of a consolidated entity is to identify potential risks affecting the financial performance of a consolidated entity and to reduce, eliminate or avoid them to an acceptable level for the consolidated entity. He establishes and operates company-wide risk management policies and procedures for the consolidated entity, and is responsible for overall risk management in the financial division of the consolidated entity.





## Exchange Risk Management

The consolidated entity exports a significant portion of its products and commodities and is subject to the risk of exchange rate fluctuations in foreign bonds due to export transactions. In addition, we rely on imports of some of the raw materials necessary for major production, and the import transaction of these raw materials involves the risk of price fluctuations of raw materials due to exchange rate fluctuations and the risk of exchange rate fluctuations in foreign currency financial liabilities incurred when importing raw materials.

(1) As of the end of the reporting period, the book value of assets and liabilities in foreign currencies other than functional currencies is as follows:

T21.1: End of the current half - Foreign currency assets and liabilities by cate

| <End of the current half> (KRW: KRW) |                  |            |                  |           |
|--------------------------------------|------------------|------------|------------------|-----------|
| category                             | asset            |            | debt             |           |
|                                      | foreign currency | Artwork    | foreign currency | Artwork   |
| USD                                  | 85,007,441       | 96,058,408 | 4,891,891        | 5,527,837 |
| JPY                                  | 74,742,164       | 763,955    | 16,400,000       | 167,628   |
| EUR                                  | 196,260          | 263,856    | 951,871          | 1,279,715 |
| GBP                                  | 3,616            | 5,656      | 100,914          | 157,833   |
| CNY                                  | 1,236,450        | 216,181    | 17,408           | 3,044     |
| HKD                                  | 18,597           | 2,707      | -                | -         |
| sum                                  |                  | 97,310,763 |                  | 7,136,057 |

T21.2: End of the previous year - Foreign currency assets and liabilities by cat

| <End of the previous year> (KRW: KRW in thousands) |                  |             |                  |           |
|----------------------------------------------------|------------------|-------------|------------------|-----------|
| category                                           | asset            |             | partstick        |           |
|                                                    | foreign currency | Artwork     | foreign currency | Artwork   |
| USD                                                | 100,451,322      | 109,291,038 | 2,855,691        | 3,106,992 |
| JPY                                                | 32,959,433       | 347,478     | 15,650,000       | 164,992   |
| EUR                                                | 185,000          | 247,574     | 487,167          | 651,947   |
| GBP                                                | 3,616            | 5,361       | 143,263          | 212,373   |
| CNY                                                | 1,271,950        | 212,365     | 5,989            | 1,000     |
| HKD                                                | 18,597           | 2,610       | -                | -         |



|     |  |             |  |           |
|-----|--|-------------|--|-----------|
| sum |  | 110,106,426 |  | 4,137,304 |
|-----|--|-------------|--|-----------|

(2) If there is a 10% change in the won exchange rate for each foreign currency as of the end of the viewing period, the impact of the exchange rate change on the current profit and loss will be as follows.

T22.1: Exchange rate sensitivity analysis (KRW: KRW in thousands)

(KRW: KRW in thousands)

| category | Half-term               |                               | First Half              |                               |
|----------|-------------------------|-------------------------------|-------------------------|-------------------------------|
|          | 10% appreciation of KRW | When KRW is devaluated by 10% | 10% appreciation of KRW | When KRW is devaluated by 10% |
| USD      | (9,053,057)             | 9,053,057                     | (8,711,734)             | 8,711,734                     |
| JPY      | (59,633)                | 59,633                        | (37,306)                | 37,306                        |
| EUR      | 101,586                 | (101,586)                     | 91,729                  | (91,729)                      |
| GBP      | 15,218                  | (15,218)                      | 14,540                  | (14,540)                      |
| CNY      | (21,314)                | 21,314                        | (16,336)                | 16,336                        |
| HKD      | (271)                   | 271                           | (288)                   | 288                           |
| sum      | (9,017,471)             | 9,017,471                     | (8,659,395)             | 8,659,395                     |

## 라. Risk of stock price fluctuations

Consolidated entities invest in equity securities, including listed and unlisted stocks, for liquidity management and business needs. The consolidated entity uses one or more direct or indirect investment vehicles to do so.

On the end of the reporting period, the market value (acquisition price of unlisted shares) of equity securities investment (excluding subsidiaries and related companies) of the consolidated entity was KRW 9,060,601 (KRW 4,108,438 at the end of the previous year) (see Note 7).

## 마. Interest Rate Fluctuation Risk

Consolidated entities are exposed to interest rate fluctuation risk in relation to their borrowings. The management of the consolidated entity regularly measures the risk of fluctuations in the fair value or future cash flows of financial instruments due to fluctuations in market interest rates and maintains an appropriate balance between fixed-rate and floating rate borrowings.

If the interest rate changes by 100 basis points as of the end of the reporting period, the impact of the change in interest expense arising from the variable rate non-borrowing on the net profit before tax expense is as follows:

T22.2: Interest rate sensitivity analysis (Unit: thousands of won)

(Unit: thousands of won)

| category | Half-term | First Half |
|----------|-----------|------------|
|----------|-----------|------------|

T23.1: Interest Expense - A 100 basis point rise / A 100bp drop scenarios

|                  | A 100 basis point rise | A 100bp drop | A 100 basis point rise | A 100bp drop |
|------------------|------------------------|--------------|------------------------|--------------|
| Interest Expense | (118,348)              | 118,348      | (119,058)              | 119,058      |

## G. Liquidity Risk Management

Liquidity risk is the risk of not being able to finance all financial contract commitments by maturity.

As of the end of the reporting period, the consolidated entity's debt-to-equity ratio was 17.91% and its current ratio was 425.13%, with the aim of maintaining a balance between continuity and flexibility in financing using bank borrowings. However, the consolidated entity has sufficient access to the source of financing, and the liquidity risk is considered to be low as debt maturing within 12 months can be extended from the same source of borrowing.

T23.2: Liquidity maturity schedule - category, Less than 1 year, 1 year~5 years,

| (Unit: thousands of won) |                  |                |            |
|--------------------------|------------------|----------------|------------|
| category                 | Less than 1 year | 1 year~5 years | system     |
| Short-term borrowings    | 11,834,838       | -              | 11,834,838 |

## 2) Matters related to derivatives, etc.

-Not applicable

## 6. Major Contracts and R&D Activities

### 1) Major Business Contracts

-None of the above

### 2) R&D Activities

#### A. Overview of R&D Activities

#### (1) Organization in charge of R&D



#### (2) R&D Expenses

T24.1: R&amp;D Expense Calculation and Accounting Details (Unit: KRW in million)

(Unit: KRW in million)

| and neck                                                                     |                                          | 28th Q2 | The 27th | The 26th | Remarks |
|------------------------------------------------------------------------------|------------------------------------------|---------|----------|----------|---------|
| R&D Expense Calculation                                                      |                                          | 10,847  | 20,182   | 15,360   | -       |
| Accounting                                                                   | Selling and Administrative Expenses      | -       | -        | -        | -       |
|                                                                              | Manufacturing Expenses                   | 10,847  | 20,182   | 15,360   | -       |
|                                                                              | Development Expenses (Intangible Assets) | -       | -        | -        | -       |
| R&D Expense / Turnover Ratio<br>[R&D Expense Estimate ÷ Current Sales × 100] |                                          | 6.06%   | 6.6%     | 8.3%     | -       |

\* Applicable to sales in separate financial statements

T24.2: B. R&amp;D results - Research and Subject Details

## B. R&amp;D results

| Research and Subject                                                | Research Institutions  | Highlights | Research Results |
|---------------------------------------------------------------------|------------------------|------------|------------------|
| 섬유 제판용 대면적 Laser Scanning System 개발                                 | Our Research Institute | -          | Merchandising    |
| Developed hybrid dual-head laser marking machine for semiconductors | Our Research Institute | -          | Merchandising    |
| 레이저 Marking 용 F-θ 렌즈의 국산화                                           | Our Research Institute | -          | Merchandising    |
| Scanner driver analysis, design, and fabrication                    | Our Research Institute | -          | Merchandising    |
| Copper Lead Frame 의 레이저 Cleaning system 개발                          | Our Research Institute | -          | Merchandising    |
| 레이저 Deflasher system 개발                                             | Our Research Institute | -          | Merchandising    |
| Developing Trimmer Devices for VCOs                                 | Our Research Institute | -          | Merchandising    |
| Hybrid IC 저항용 trimmer 장치 개발                                         | Our Research Institute | -          | Merchandising    |
| Developed Laser Wafer Marking System                                | Our Research Institute | -          | Merchandising    |

T25.1: Product list with Research Institute and Merchandising classification

|                                        |                        |   |               |
|----------------------------------------|------------------------|---|---------------|
| Wafer level chip scale 용 레이저 마킹 시스템 개발 | Our Research Institute | - | Merchandising |
| 레이저 Stencil Cutting System 개발          | Our Research Institute | - | Merchandising |
| Glass Cutter                           | Our Research Institute | - | Merchandising |
| Glass Marker                           | Our Research Institute | - | Merchandising |
| PDP Repair                             | Our Research Institute | - | Merchandising |
| PDP Electrode Cutter                   | Our Research Institute | - | Merchandising |
| THIS Patterning                        | Our Research Institute | - | Merchandising |
| Laser Welder                           | Our Research Institute | - | Merchandising |
| Diamond Drilling                       | Our Research Institute | - | Merchandising |
| LCD Trimmer                            | Our Research Institute | - | Merchandising |
| 300mm 웨이퍼레벨 CSP 마킹시스템                  | Our Research Institute | - | Merchandising |
| Built-in Vision                        | Our Research Institute | - | Merchandising |
| SD Cutter                              | Our Research Institute | - | Merchandising |
| Embedded PCB Trimmer                   | Our Research Institute | - | Merchandising |
| Multibeam Laser Marking Machine        | Our Research Institute | - | Merchandising |
| Wafer Dicing                           | Our Research Institute | - | Merchandising |



## 7. Other Notes

T26.1: 7.1. External Financing Summary Table [Domestic Procurement]

### 가. External Financing Summary Table

[Domestic Procurement]

(Unit: thousands of won)

| Joe Dal Won Chen                               | Opening Balance | New Procurement | Reduction of reimbursement | End Balance | Remarks |
|------------------------------------------------|-----------------|-----------------|----------------------------|-------------|---------|
| Silver Row                                     | 15,754,018      | -               | 50,000                     | 15,704,018  | -       |
| Examination company                            | -               | -               | -                          | -           | -       |
| Finance Company                                | -               | -               | -                          | -           | -       |
| Credit Finance Company                         | -               | -               | -                          | -           | -       |
| Mutual Savings Bank                            | -               | -               | -                          | -           | -       |
| Other Financial Institutions                   | -               | -               | -                          | -           | -       |
| Total Financial Institutions                   | 15,754,018      | -               | 50,000                     | 15,704,018  | -       |
| Corporate Bonds (Public Offering)              | -               | -               | -                          | -           | -       |
| Corporate Bonds (Private Placement)            | -               | -               | -                          | -           | -       |
| Paid-in capital increase (public offering)     | -               | -               | -                          | -           | -       |
| Paid-in capital increase (private placement)   | -               | -               | -                          | -           | -       |
| Asset Securitization (Public Offering)         | -               | -               | -                          | -           | -       |
| Asset-backed securitization (private)          | -               | -               | -                          | -           | -       |
| Gita                                           | -               | -               | -                          | -           | -       |
| Shareholders' Officers' Affiliates' Borrowings | -               | -               | -                          | -           | -       |
| Gita                                           | -               | -               | -                          | -           | -       |
| Total                                          | 15,754,018      | -               | 50,000                     | 15,704,018  | -       |

나. No credit rating for the last 3 years

다. Other important points



## (1) Contingent liabilities and agreements

### 1) Details of payment guarantees provided by the Company from others

(Unit: thousands of won, USD)

T27.1: Details of payment guarantees provided by the Company from others

| Provider                  | Guarantee   | Warranty Details                                      |  |
|---------------------------|-------------|-------------------------------------------------------|--|
| Ceo                       | 3,371,805   | Payment Guarantee for Borrowed Funds                  |  |
|                           | 22,569,600  | Payment guarantee for borrowings and accounts payable |  |
| Seoul Guarantee Insurance | 2,185,940   | Performance Guarantee                                 |  |
| Industrial Bank of Korea  | USD 507,300 | Foreign Currency Payment Guarantee                    |  |
| - Connection criteria     |             |                                                       |  |

### 2) Details of payment guarantees provided by the Company to related parties, etc.

T27.2: Details of payment guarantees provided by the Company to related parties

(Unit: Euro)

| Related Parties | Personality of related parties | Financial    | Guarantee     | Warranty Details                     |
|-----------------|--------------------------------|--------------|---------------|--------------------------------------|
| Innovavent GmbH | Subsidiaries                   | Shinhan Bank | EUR 2,090,000 | Payment Guarantee for Borrowed Funds |

## (2) 담보제공된 건설수표

Not applicable as of the end of the reporting period.

## III. Matters Relating to Finance

### 1. Summary Financial Information

#### (1) Summary Consolidated Financial Information

T27.3: Summary Consolidated Financial Information

(Unit : KRW in million)

| Division         | The 28th           | The 27th               | The 26th                |
|------------------|--------------------|------------------------|-------------------------|
|                  | (End of June 2021) | (End of December 2020) | (End of December, 2019) |
| [Current Assets] | 331,226            | 283,812                | 246,643                 |
| Current Assets   | 208,143            | 179,922                | 136,541                 |
| Inventory        | 123,083            | 103,890                | 110,102                 |

T28.1: Non-current assets and financial summary

|                                                       |                               |                               |                               |
|-------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| [Non-current assets]                                  | 196,647                       | 197,344                       | 199,743                       |
| • Investment                                          | 47,537                        | 39,931                        | 33,896                        |
| Tangible Assets                                       | 128,156                       | 132,039                       | 143,414                       |
| Intangible Assets                                     | 5,537                         | 5,534                         | 5,974                         |
| Other Non-Current Assets                              | 15,418                        | 19,840                        | 16,459                        |
| Total Assets                                          | 527,874                       | 481,156                       | 446,386                       |
| [Current Debt]                                        | 77,912                        | 70,300                        | 52,326                        |
| [Non-current liabilities]                             | 2,251                         | 1,042                         | 272                           |
| Total Debt                                            | 80,163                        | 71,342                        | 52,598                        |
| • capital                                             | 6,160                         | 6,160                         | 6,160                         |
| Capital surplus                                       | 75,997                        | 75,997                        | 77,355                        |
| Other Capital Components                              | (5,572)                       | (5,572)                       | (80)                          |
| Other Comprehensive Profit and Loss Cumulative Amount | 2,578                         | (219)                         | (343)                         |
| Retained earnings                                     | 361,897                       | 327,940                       | 306,116                       |
| Non-Controlling Equity                                | 6,651                         | 5,508                         | 4,580                         |
| Total Capital                                         | 447,711                       | 409,814                       | 393,787                       |
| Total Debt and Equity                                 | 527,874                       | 481,156                       | 446,386                       |
| Division                                              | 2021.01.01<br>~<br>2021.06.30 | 2020.01.01<br>~<br>2020.12.31 | 2019.01.01<br>~<br>2019.12.31 |
| Sales                                                 | 197,497                       | 325,124                       | 206,470                       |
| Operating profit (loss)                               | 45,580                        | 38,485                        | 7,100                         |
| Consolidated net income (loss)                        | 38,239                        | 21,554                        | 11,846                        |
| Net Profit on Equity of Controlling Company           | 37,623                        | 21,349                        | 12,101                        |
| Non-Controlling Net Income                            | 616                           | 205                           | (255)                         |
| Basic earnings per share (loss) (KRW)                 | 3,079                         | 1,744                         | 984                           |
| Number of consolidated subsidiaries                   | 13                            | 13                            | 14                            |

T28.2: Financial Summary - division comparison

| (Unit : KRW in million) |          |          |          |
|-------------------------|----------|----------|----------|
| Division                | The 28th | The 27th | The 26th |

|                                                          | (End of June 2021)            | (End of December 2020)        | (End of December, 2019)       |
|----------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| [Current Assets]                                         | 260,106                       | 236,065                       | 217,949                       |
| Current Assets                                           | 165,874                       | 153,878                       | 130,394                       |
| Inventory                                                | 94,231                        | 82,187                        | 87,555                        |
| [Non-current assets]                                     | 204,384                       | 192,326                       | 165,987                       |
| • Investment                                             | 20,813                        | 20,813                        | 17,792                        |
| Tangible Assets                                          | 98,203                        | 99,466                        | 101,860                       |
| Intangible Assets                                        | 5,051                         | 5,029                         | 5,477                         |
| Other Non-Current Assets                                 | 80,317                        | 67,019                        | 40,858                        |
| Total Assets                                             | 464,489                       | 428,392                       | 383,936                       |
| [Current Debt]                                           | 77,892                        | 73,268                        | 54,517                        |
| [Non-current liabilities]                                | 100                           | -                             | -                             |
| Total Debt                                               | 77,992                        | 73,268                        | 54,517                        |
| • capital                                                | 6,160                         | 6,160                         | 6,160                         |
| Capital surplus                                          | 76,717                        | 76,717                        | 76,717                        |
| Other Equity Components                                  | (5,572)                       | (5,572)                       | (80)                          |
| Other Comprehensive Profit and Loss Cumulative Amount    | (162)                         | (162)                         | -                             |
| Retained earnings                                        | 309,354                       | 277,981                       | 246,622                       |
| Total Capital                                            | 386,497                       | 355,124                       | 329,419                       |
| Total Debt and Equity                                    | 464,489                       | 428,392                       | 383,936                       |
| Valuation method of subordinate joint venture investment | Cost method                   | Cost method                   | Cost method                   |
| Division                                                 | 2021.01.01<br>~<br>2021.06.30 | 2020.01.01<br>~<br>2020.12.31 | 2019.01.01<br>~<br>2019.12.31 |
| Sales                                                    | 179,007                       | 306,018                       | 180,045                       |
| Operating profit (loss)                                  | 37,711                        | 41,258                        | 8,254                         |
| Net income (loss)                                        | 35,040                        | 30,884                        | 7,255                         |
| Basic earnings per share (loss) (KRW)                    | 1,718                         | 2,522                         | 590                           |

※ It was prepared in accordance with the standards for the preparation of international accounting standards adopted by Korea.

## 2. Consolidated Financial Statements

Consolidated Financial Position  
As of 2021.06.30 at the end of the  
28th half-term As of 2020.12.31 at  
the end of the 27th term (Unit : KRW)

|                                                                  | End of the 28th Semi-Term | 27th Final      |
|------------------------------------------------------------------|---------------------------|-----------------|
| asset                                                            |                           |                 |
| Current Assets                                                   | 331,226,223,034           | 283,812,069,521 |
| Cash and cash equivalents                                        | 70,262,198,280            | 96,802,642,146  |
| Receivables and other current receivables                        | 119,934,147,383           | 67,441,982,470  |
| Other Current Financial Assets                                   | 10,093,162,231            | 9,930,780,636   |
| Other current non-financial assets                               | 7,853,888,901             | 5,746,515,226   |
| Inventory                                                        | 123,082,826,239           | 103,890,149,043 |
| Non-current assets                                               | 196,647,484,274           | 197,343,703,432 |
| Long-term receivables and other non-current receivables          | 143,115,800               | 145,839,800     |
| Tangible Assets                                                  | 128,155,920,076           | 132,039,192,938 |
| Intangible Assets                                                | 5,536,692,067             | 5,533,705,470   |
| Investment Stocks of Subsidiaries and Related Companies          | 7,970,631,735             | 8,009,273,665   |
| Other Non-Current Financial Assets                               | 39,565,980,850            | 36,625,980,586  |
| Other non-current non-financial assets                           | 1,686,842,909             | 1,910,326,272   |
| Deferred Tax Assets                                              | 13,588,300,837            | 13,079,384,701  |
| Total Assets                                                     | 527,873,707,308           | 481,155,772,953 |
| debt                                                             |                           |                 |
| Current Liabilities                                              | 77,912,077,120            | 70,299,707,822  |
| Accounts payable and other current liabilities                   | 36,102,082,091            | 32,695,420,605  |
| Liquidity Finance Lease Debt                                     | 183,271,159               | 36,508,590      |
| Short-term borrowings                                            | 11,834,837,800            | 11,871,921,600  |
| Current Corporate Tax Liabilities                                | 11,626,279,073            | 8,769,634,952   |
| Other Current Liabilities                                        | 18,165,606,997            | 16,926,222,075  |
| Non-current bonds                                                | 2,250,969,605             | 1,042,440,727   |
| Long-term purchase obligations and other non-current liabilities | 407,569,849               | 243,900,666     |



T31.1: Balance Sheet – Capital and Debt Components

|                                                        |                 |                 |
|--------------------------------------------------------|-----------------|-----------------|
| Deferred tax liabilities                               | 1,843,399,756   | 798,540,061     |
| Total Debt                                             | 80,163,046,725  | 71,342,148,549  |
| capital                                                |                 |                 |
| Capital vested in the owner of the controlling company | 441,059,794,355 | 404,306,044,351 |
| capital                                                | 6,159,775,000   | 6,159,775,000   |
| Common Equity Capital                                  | 6,159,775,000   | 6,159,775,000   |
| Capital surplus                                        | 75,997,377,111  | 75,997,377,111  |
| Excess of stock issuance                               | 72,733,291,234  | 72,733,291,234  |
| Other Capital Surplus                                  | 3,264,085,877   | 3,264,085,877   |
| Other Capital Components                               | (5,572,036,169) | (5,572,036,169) |
| Treasury Stocks                                        | (5,572,036,169) | (5,572,036,169) |
| Other Comprehensive Profit and Loss Cumulative Amount  | 2,577,745,550   | (219,072,553)   |
| Retained earnings (loss)                               | 361,896,932,863 | 327,940,000,962 |
| Profit Reserve                                         | 3,377,532,449   | 2,781,724,046   |
| Undisposed retained earnings (undisposed loss)         | 358,519,400,414 | 325,158,276,916 |
| Non-Controlling Equity                                 | 6,650,866,228   | 5,507,580,053   |
| Total Capital                                          | 447,710,660,583 | 409,813,624,404 |
| Total equity and debt                                  | 527,873,707,308 | 481,155,772,953 |

T31.2: Consolidated Comprehensive Income Statement

## Consolidated Comprehensive Income Statement

28th Semester 2021.01.01 to 2021.06.30 27th

Semester 2020.01.01 to 2020.06.30

(Unit : KRW)

|                                     | The 28th half year |                 | The 27th Annual Quarter |                 |
|-------------------------------------|--------------------|-----------------|-------------------------|-----------------|
|                                     | 3 months           | accumulation    | 3 months                | accumulation    |
| Revenue (sales)                     | 115,237,361,296    | 197,496,610,584 | 85,510,283,757          | 148,186,671,585 |
| Cost of Goods Sold                  | 73,291,223,918     | 130,451,313,735 | 61,033,788,711          | 107,843,752,539 |
| Gross Margin                        | 41,946,137,378     | 67,045,296,849  | 24,476,495,046          | 40,342,919,046  |
| Selling and Administrative Expenses | 10,704,897,088     | 21,465,124,785  | 8,839,016,150           | 18,295,297,477  |
| Operating profit (loss)             | 31,241,240,290     | 45,580,172,064  | 15,637,478,896          | 22,047,621,569  |
| Financial Revenue                   | 2,172,114,782      | 10,189,295,569  | (365,916,965)           | 8,112,970,578   |
| Other Revenue                       | 203,224,102        | 543,849,322     | 192,578,810             | 549,488,326     |

T22.1: Consolidated Statement of Income

|                                                                                            |                |                |                |                |
|--------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| Equity Profit                                                                              |                |                | (161,135,510)  | 72,721,506     |
| Finance Costs                                                                              | 635,555,294    | 2,836,487,583  | 1,250,690,836  | 2,821,586,011  |
| Other Expenses                                                                             | 2,513,684,380  | 2,891,207,728  | (376,905,181)  | 147,763,204    |
| Equity method loss                                                                         | (4,027,522)    | 38,641,930     |                |                |
| 법인세비용차감전순이익(손실)                                                                            | 30,471,367,022 | 50,546,979,714 | 14,429,219,576 | 27,813,452,764 |
| Corporate Tax Expense                                                                      | 9,020,940,403  | 12,307,781,160 | 3,692,798,967  | 6,507,237,639  |
| Net income (loss)                                                                          | 21,450,426,619 | 38,239,198,554 | 10,736,420,609 | 21,306,215,125 |
| Attribution of net income (loss)                                                           |                |                |                |                |
| Net income attributable to the owner of the controlling company (loss)                     | 20,831,365,400 | 37,623,211,801 | 10,376,655,108 | 21,222,620,523 |
| Net income attributable to non-controlling interests (loss)                                | 619,061,219    | 615,986,753    | 359,765,501    | 83,594,602     |
| Other Comprehensive P&L                                                                    | 782,150,388    | 3,324,117,525  | 3,801,874,695  | 3,389,644,586  |
| Items that are not reclassified as current profit or loss                                  | 86,357,306     | 1,047,684,128  | 1,940,638,612  | 1,592,493,232  |
| Other Comprehensive P&L-Fair Value Measurement Financial Asset Valuation Profit            | 86,357,306     | 1,047,684,128  | 1,940,638,612  | 1,592,493,232  |
| Items that can be reclassified as current profit or loss                                   | 695,793,082    | 2,276,433,397  | 1,861,236,083  | 1,797,151,354  |
| Foreign Exchange Difference                                                                | 695,793,082    | 2,276,433,397  | 1,861,236,083  | 1,797,151,354  |
| Attribution of total comprehensive profit and loss                                         |                |                |                |                |
| Total comprehensive profit and loss, equity vested in the owner of the controlling company | 21,576,966,871 | 40,426,944,620 | 10,433,735,306 | 10,433,735,306 |
| Total Comprehensive P&L, Non-Controlling Interest                                          | 655,610,136    | 1,136,371,459  | (276,170,899)  | (276,170,899)  |
| Earnings per Share                                                                         |                |                |                |                |
| Basic Earnings per Share (Loss) (Unit : KRW)                                               | 1,705          | 3,079          | 852            | 1,736          |
| Diluted Earnings per Share (Loss) (Unit : KRW)                                             | 1,705          | 3,079          | 852            | 1,736          |

T32.2: Consolidated Statement of Changes in Capital

| Consolidated Statement of Changes in Capital |                                                        |                          |                  |         |                                                       |                   |                                                                          |               |                 |
|----------------------------------------------|--------------------------------------------------------|--------------------------|------------------|---------|-------------------------------------------------------|-------------------|--------------------------------------------------------------------------|---------------|-----------------|
| 28th Semester 2021.01.01 to 2021.06.30 27th  |                                                        |                          |                  |         |                                                       |                   |                                                                          |               |                 |
| Semester 2020.01.01 to 2020.06.30            |                                                        |                          |                  |         |                                                       |                   |                                                                          |               |                 |
|                                              | capital                                                |                          |                  |         |                                                       |                   |                                                                          |               | (Unit : KRW)    |
|                                              | Capital vested in the owner of the controlling company |                          |                  |         |                                                       |                   | Non-Controlling Equity                                                   | Total Capital |                 |
|                                              | capital                                                | Excess of stock issuance | Other Components | Capital | Other Comprehensive Profit and Loss Cumulative Amount | Retained earnings | The sum of capital attributable to the owners of the controlling company |               |                 |
| 2020.01.01 (Initial Capital)                 | 6,159,775,000                                          | 77,354,611,378           | (79,759,669)     |         | (343,349,707)                                         | 306,115,825,819   | 389,207,102,821                                                          | 4,580,094,657 | 393,787,197,478 |
| Net income (loss)                            |                                                        |                          |                  |         |                                                       | 21,222,620,523    | 21,222,620,523                                                           | 83,594,602    | 21,306,215,125  |
| Other Comprehensive P&L                      |                                                        |                          |                  |         | 1,592,493,232                                         |                   | 1,592,493,232                                                            |               | 1,592,493,232   |
| Overseas Business Conversion Profit and Loss |                                                        |                          |                  |         | 1,797,151,354                                         |                   | 1,797,151,354                                                            |               | 1,797,151,354   |

T33.1: Non-dividends paid and related financial metrics

|                                                       |               |                |                 |               |                 |                 |               |                 |
|-------------------------------------------------------|---------------|----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|
| Non-dividend pay                                      |               |                |                 |               | 1,847,504,700   | 1,847,504,700   |               | 1,847,504,700   |
| Increases and decreases due to treasury stock trading |               |                | (5,492,276,500) |               |                 | (5,492,276,500) |               | (5,492,276,500) |
| Other Transactions                                    |               | 609,637        |                 |               | (285,540,610)   | (284,930,973)   |               | (284,930,973)   |
| 2020.06.30 (End Capital)                              | 6,159,775,000 | 77,355,221,015 | (5,572,036,169) | 3,046,294,879 | 325,205,401,032 | 406,194,655,757 | 4,663,689,259 | 410,858,345,016 |
| 2021.01.01 (Initial Capital)                          | 6,159,775,000 | 75,971,685,624 | (5,546,344,682) | (219,072,553) | 327,940,000,962 | 404,306,044,351 | 5,507,580,053 | 409,813,624,404 |
| Net income (loss)                                     |               |                |                 |               | 37,623,211,801  | 37,623,211,801  | 615,986,753   | 38,239,198,554  |
| Other Comprehensive P&L                               |               |                |                 | 520,384,706   |                 | 520,384,706     | 527,299,422   | 1,047,684,128   |
| Overseas Business Conversion Profit and Loss          |               |                |                 | 2,276,433,397 |                 | 2,276,433,397   |               | 2,276,433,397   |
| Non-dividend pay                                      |               |                |                 |               | 3,666,279,900   | 3,666,279,900   |               | 3,666,279,900   |
| Increases and decreases due to treasury stock trading |               |                |                 |               |                 |                 |               |                 |
| Other Transactions                                    |               |                |                 |               |                 |                 |               |                 |
| 2021.06.30 (Closing Capital)                          | 6,159,775,000 | 75,971,685,624 | (5,546,344,682) | 2,577,745,550 | 361,896,932,863 | 441,059,794,355 | 6,650,866,228 | 447,710,660,583 |

T33.2: Consolidated Cash Flow Statement

**Consolidated Cash Flow Statement**  
**28th Semester 2021.01.01 to 2021.06.30 27th**  
**Semester 2020.01.01 to 2020.06.30**

(Unit : KRW)

|                                                                 | The 28th half year | The 27th Annual Quarter |
|-----------------------------------------------------------------|--------------------|-------------------------|
| Cash Flow from Operating Activities                             | (23,109,708,309)   | 5,876,154,974           |
| Net income (loss)                                               | 38,239,198,554     | 21,306,215,125          |
| Other adjustments for non-cash items                            | 21,396,805,623     | 14,507,954,281          |
| 영업활동으로 인한 자산 · 부채의 변동                                           | (73,939,095,661)   | (29,162,732,553)        |
| Interest Receipt (Sales)                                        | 538,172,418        | (101,636,213)           |
| Interest Payment (Sales)                                        | (74,458,801)       | 621,291,561             |
| Receiving dividends (sales)                                     |                    | 5,400,000               |
| Corporate Tax Payment (Refund)                                  | (9,270,330,442)    | (1,300,337,227)         |
| Cash Flow from Investment Activities                            | (1,808,509,922)    | (10,442,508,681)        |
| Receiving government subsidies                                  | 541,170,945        | 591,964,625             |
| Disposal of short-term financial instruments                    |                    | 27,148,313,216          |
| Disposal of tangible assets                                     | 418,350,989        | 40,954,169              |
| Disposal of intangible assets                                   |                    | 90,000,000              |
| Disposal of investment assets to subordinate companies          |                    | 697,145,092             |
| Disposal of investment assets in related companies              |                    | 250,000,000             |
| Disposal of current profit and loss fair value financial assets | 553,440,001        |                         |



T24.1: Cash flow statement with disposal and acquisition items

|                                                                                                      |                  |                  |
|------------------------------------------------------------------------------------------------------|------------------|------------------|
| Disposal of other comprehensive profit and loss fair value financial assets                          |                  | 1,599,854,475    |
| Disposal of long-term loans and receivables                                                          | 357,800,000      | 44,988,000       |
| Disposal of long-term financial instruments                                                          |                  | 62,395,490       |
| Reduction of rental deposits                                                                         | 4,792,018        | 463,544,126      |
| Reimbursement of government subsidies                                                                | (541,170,945)    | (591,964,625)    |
| Acquisition of short-term financial instruments                                                      | (162,381,595)    | (33,192,775,844) |
| Acquisition of tangible assets                                                                       | (1,872,570,714)  | (6,808,208,893)  |
| Acquisition of Intangible Assets                                                                     | (398,218,855)    | (196,464,512)    |
| Acquisition of current profit and loss fair value financial assets                                   | (194,800,000)    | (188,120,000)    |
| Acquisition of long-term loans and receivables                                                       | (350,000,000)    | (60,000,000)     |
| Increase in rental deposits                                                                          | (144,921,766)    | (394,134,000)    |
| Acquisition of other non-current financial assets                                                    | (20,000,000)     |                  |
| Cash Flow from Financing Activities                                                                  | (3,634,079,900)  | (9,136,089,421)  |
| Increase in rental deposits                                                                          | 100,000,000      |                  |
| Repayment of short-term loans                                                                        | (50,000,000)     | (1,789,708,221)  |
| Acquisition of treasury shares                                                                       |                  | (5,492,276,500)  |
| Payment of Financial Lease Debt                                                                      | (17,800,000)     | (6,600,000)      |
| Non-dividend pay                                                                                     | (3,666,279,900)  | (1,847,504,700)  |
| Net increase (decrease) in cash and cash equivalents before adjusting for exchange rate fluctuations | (28,552,298,131) | (13,702,443,128) |
| Effect of exchange rate fluctuations on cash and cash equivalents                                    | 2,011,854,265    | 1,654,520,001    |
| Underlying cash and cash equivalents                                                                 | 96,802,642,146   | 69,231,999,617   |
| End-of-period cash and cash equivalents                                                              | 70,262,198,280   | 57,184,076,490   |

### 3. Notes to Consolidated Financial Statements

28th Half-Term January 1, 2021 to 30-Jun-2021 27th Half-Term

1st January 2020 to 30th June 2020

EO Technics Co., Ltd. and its subsidiaries



## 1. General

### (1) Overview of Consolidated Companies

EO Technics Co., Ltd. (hereinafter referred to as the "controlling company") was established in December 1993 and established a R&D center in 1994 for the development of new products. The controlling company was listed on the KOSDAQ on August 24, 2000.

The business of the controlling company and its subsidiaries (hereinafter referred to as EO Technics Co., Ltd. and its subsidiaries collectively the "consolidated company") is as follows. The dominant company is a manufacturing company that manufactures and sells laser marking systems and laser application technology products, and EO-Technics Taiwan Co., Ltd. is in charge of sales and after-sales service in the local area. In addition, EO-Technics Suzhou Co., Ltd., Reviatech Anshan Co., Ltd. manufactures and sells PCB toll processing and laser machinery using laser machinery manufactured by the controlling company. EM Tech manufactures and sells laser parts and semiconductor parts required for the manufacture of laser marking systems by the controlling company.

The controlling company has established a branch in the Philippines and local subsidiaries in Singapore, the United States, Taiwan, and China to develop overseas markets. The head office and factory of the controlling company are located in Anyang, Gyeonggi-do.

## (2) Status of subsidiaries

As of the end of the reporting period, the status of subsidiaries subject to the preparation of consolidated financial statements is as follows:

T36.1: Status of subsidiaries - End of the current half

| <End of the current half>      |                            |                 |                   |                 |                     |
|--------------------------------|----------------------------|-----------------|-------------------|-----------------|---------------------|
| Subsidiary Company Name        | country                    | Main Business   | capital           | Total Shares    | Investment Ratio(%) |
| EO-Technics Suzhou Co., Ltd.   | People's Republic of China | Manufacturing   | CNY 61,486,224    | Unissued shares | 100                 |
| EO-Technics Taiwan Co., Ltd.   | Taiwan                     | wholesale       | TWD 13,700,000    | 13,700,000      | 100                 |
| EO-Technics Tianjin Co., Ltd.  | People's Republic of China | wholesale       | CNY 6,456,138     | Unissued shares | 100                 |
| Laser International Co., Ltd.  | People's Republic of China | Manufacturing   | CNY 1,552,396     | Unissued shares | 100                 |
| EO-Technics Vietnam            | Vietnam                    | wholesale       | VND 4,215,000,000 | Unissued shares | 100                 |
| EO-Technics Shanghai           | People's Republic of China | wholesale       | CNY 1,986,480     | Unissued shares | 100                 |
| EO-Technics India Pvt., Ltd.   | India                      | wholesale       | INR 4,500,000     | Unissued shares | 100                 |
| EO-Technics Singapore Pte.     | Singapore                  | wholesale       | USD 135,859       | Unissued shares | 100                 |
| EO-Technics International Inc. | united States              | wholesale       | USD 400,000       | Unissued shares | 100                 |
| Innovavent GmbH                | Germany                    | Manufacturing   | EUR 25,000        | Unissued shares | 100                 |
| REVIATECANSAN                  | South Korea                | Toll Processing | KRW 500,000       | 100,000         | 100                 |
| EOL                            | South Korea                | Manufacturing   | KRW 1,600,000     | 320,000         | 87.5                |
| EMTECH                         | South Korea                | Manufacturing   | KRW 600,000       | 120,000         | 49.67               |

T36.2: Status of subsidiaries - End of the previous year

| <End of the previous year>    |                            |               |                   |                 |                     |
|-------------------------------|----------------------------|---------------|-------------------|-----------------|---------------------|
| Subsidiary Company Name       | country                    | Main Business | capital           | Total Shares    | Investment Ratio(%) |
| EO-Technics Suzhou Co., Ltd.  | People's Republic of China | Manufacturing | CNY 61,486,224    | Unissued shares | 100                 |
| EO-Technics Taiwan Co., Ltd.  | Taiwan                     | wholesale     | TWD 13,700,000    | 13,700,000      | 100                 |
| EO-Technics Tianjin Co., Ltd. | People's Republic of China | wholesale     | CNY 6,456,138     | Unissued shares | 100                 |
| Laser International Co., Ltd. | People's Republic of China | Manufacturing | CNY 1,552,396     | Unissued shares | 100                 |
| EO-Technics Vietnam           | Vietnam                    | wholesale     | VND 4,215,000,000 | Unissued shares | 100                 |

T27.1: Subsidiaries and related information

|                                |                            |                 |               |                 |       |
|--------------------------------|----------------------------|-----------------|---------------|-----------------|-------|
| EO-Technics Shanghai           | People's Republic of China | wholesale       | CNY 1,986,480 | Unissued shares | 100   |
| EO-Technics India Pvt., Ltd.   | India                      | wholesale       | INR 4,500,000 | Unissued shares | 100   |
| EO-Technics Singapore Pte.     | Singapore                  | wholesale       | USD 135,859   | Unissued shares | 100   |
| EO-Technics International Inc. | United States              | wholesale       | USD 400,000   | Unissued shares | 100   |
| Innovavent GmbH(주 1)           | Germany                    | Manufacturing   | EUR 25,000    | Unissued shares | 100   |
| REVIATECANSAN                  | South Korea                | Toll Processing | KRW 500,000   | 100,000         | 100   |
| EOL Co., Ltd. (Note 2)         | South Korea                | Manufacturing   | KRW 1,600,000 | 320,000         | 87.5  |
| EMTECH                         | South Korea                | Manufacturing   | KRW 600,000   | 120,000         | 49.67 |

(\*1) Acquired an additional 50% stake in the previous year, changing the shareholding ratio to 100%.

(Note 2) An additional KRW 3 billion was invested in the previous year, and the equity ratio was changed to 87.5%.

(3) As of the end of the reporting period, the financial information of the consolidated major subsidiaries (before the elimination of insider trading) is as follows:

T27.2: Financial information of consolidated major subsidiaries (Unit: thousands)

| (Unit: thousands of won)       |              |            |               |            |                           |
|--------------------------------|--------------|------------|---------------|------------|---------------------------|
| Company                        | Total Assets | Total Debt | Total Capital | Sales      | Half-year profit and loss |
| EO-Technics Suzhou Co., Ltd.   | 75,032,298   | 42,934,358 | 32,097,940    | 24,357,241 | 1,458,391                 |
| EO-Technics Taiwan Co., Ltd.   | 18,580,525   | 1,551,883  | 17,028,641    | 4,404,721  | 1,097,992                 |
| EO-Technics Vietnam            | 4,132,834    | 2,495,495  | 1,637,339     | 2,470,775  | 528,596                   |
| EO-Technics Shanghai           | 2,607,740    | 897,838    | 1,709,901     | 3,265,182  | 160,994                   |
| EO-Technics Singapore Pte.     | 2,864,316    | 586,874    | 2,277,442     | 1,751,774  | 667,227                   |
| EO-Technics International Inc. | 4,727,195    | 2,081,469  | 2,645,726     | 749,596    | 189,575                   |
| Innovavent GmbH                | 8,062,835    | 7,173,120  | 889,714       | 2,740,905  | 1,194,652                 |
| EOL                            | 5,337,884    | 2,484,261  | 2,853,623     | 1,664,728  | (121,996)                 |
| EMTECH                         | 14,973,400   | 1,887,434  | 13,085,966    | 12,266,293 | 1,254,195                 |

① EO-Technics Suzhou Co., Ltd. is a semiconductor toll processing and machinery manufacturing company in Suzhou, China.

② EO-Technics Taiwan Co., Ltd. is engaged in the sales and after-sales service of laser marker system in Taiwan.

③ EO-Technics Vietnam is engaged in semiconductor equipment sales and after-sales service in Bac Ninh district of Vietnam.

④ EO-Technics Shanghai is engaged in semiconductor equipment sales and after-sales service in Shanghai, China.

⑤ EO-Technics Singapore Pte. We are engaged in semiconductor equipment sales and after-sales service in the Kallang region of Singapore. (6) EO-Technics International Inc. is engaged in the manufacture of semiconductor machinery in the Arizona area.

⑦ Innovavent GmbH

The company is mainly engaged in the manufacture, development and sale of optical components in Göttingen, Germany.

⑧ EOL Merchant Co., Ltd. is mainly engaged in the development and production of laser parts in Gwangju City.

⑨ EM Tech Co., Ltd. is the main business of manufacturing semiconductor equipment in Anyang.



## 2. Financial Statement Preparation Standards and Important Accounting Policies

The following are important accounting policies applied in the preparation of consolidated financial statements. These policies will continue to apply in the indicated fiscal periods, unless otherwise noted.

### 2.1 Financial Statement Preparation Standards

The consolidated consolidated consolidated financial statements for the summary semi-annual financial statements for the six-month reporting period ended June 30, 2021 have been prepared pursuant to Corporate Accounting Standards No. 1034, "Interim Financial Reporting." This summary semi-annual consolidated financial statements have been prepared in accordance with the international accounting standards adopted by Korea that are effective or early as the end of the reporting period on June 30, 2021.

The Interim Financial Statements do not contain all the information and notes required to be included in the Annual Financial Statements, so you should also refer to the information in the Annual Financial Statements for the accounting period ended December 31, 2020.

#### 2.1.1 Revised Standards and Interpretations Adopted by Consolidated Entities

Beginning with the fiscal period beginning January 1, 2021, the consolidated company has newly applied the following revised standards and interpretations.

- (1) Revision of Corporate Accounting Standard No. 1116 'Lease' - Practical Simplicity Act on COVID-19 Related Rent Discounts, etc.

As a practical convenience, the lessee may not be able to assess whether a rent discount that occurred as a direct result of COVID-19 constitutes a lease change. The lessee who makes this choice shall account for any change in the lease fee due to the rent increase, etc., in the manner prescribed by this Standard, if such change is not a lease change. The revision of this statement will not have a material impact on the semi-annual consolidated financial statements.

- (2) Corporate Accounting Standards No. 1109 'Financial Instruments', No. 1039 'Financial Instruments: Recognition and Measurement', No. 1107 'Financial Instruments: Disclosure', No. 1104 'Insurance Contracts' and No. 1116 'Leases' - Interest Rate Index Reform (Phase 2 Revision )

With regard to the reform of interest rate indicators, exceptions such as adjusting the effective interest rate rather than the book value when substituting the interest rate indicator of financial instruments measured by the amortization sponsor price, and allowing the avoidance accounting to continue without interruption even in the event of a substitution of interest rate indicators in a risk-averse relationship. The revision of this statement of standards does not have a material impact on the semi-annual consolidated financial statements.

#### 2.1.2 Revised Standards and Interpretations Not Applied by Consolidated Companies

The revised standards and interpretations that have been enacted or promulgated but have not been applied because the effective date has not arrived are as follows.

(1) Revision of Corporate Accounting Standards No. 1103 'Business Combination' - Citation of Conceptual Framework

The definitions of assets and liabilities to be recognized have been revised to refer to the conceptual framework for revised financial reporting.

For liabilities and contingent liabilities that fall within the scope of application of Corporate Accounting Standard No. 1037 'Provisioned Liabilities, Contingent Liabilities and Contingent Assets' and Interpretation No. 2121 'Levies', exceptions have been added to apply to these standards and it has been clarified that contingent assets are not recognized on the date of acquisition. The amendments will take effect for fiscal years beginning on or after January 1, 2022, and will allow for early application. The consolidated companies do not expect any material impact on their consolidated financial statements as a result of the amendment.

(2) Revision of Corporate Accounting Standards No. 1016 'Tangible Assets' - Amount of Sale Before Intended Use

It requires companies to recognize the revenue generated from the sale of items produced before using the asset in the intended manner as a profit or loss along with the cost of production, and prohibits deducting it from the acquisition cost of tangible assets. The amendments will take effect for fiscal years beginning on or after January 1, 2022, and will allow for early application. The consolidated companies do not expect any material impact on their consolidated financial statements as a result of the amendment.

(3) Revision of Corporate Accounting Standard No. 1037 'Provisioned Liabilities, Contingent Liabilities and Contingent Assets' - Loss-bearing Contracts: Cost of Contract Performance

When identifying loss-bearing contracts, we have clarified that the scope of contract performance costs is the allocation of incremental costs for the performance of the contract and other costs directly related to the performance of the contract. The amendments will take effect for fiscal years beginning on or after January 1, 2022, and will allow for early application. The consolidated companies do not expect any material impact on their consolidated financial statements as a result of the amendment.

(4) Annual Improvement of International Accounting Standards Adopted by Korea 2018-2020

The 2018-2020 Annual Improvement of International Accounting Standards adopted by Korea shall be applied from the fiscal year beginning on or after January 1, 2022, and early application is permitted. The consolidated companies do not expect any material impact on their consolidated financial statements as a result of the amendment.

- Corporate Accounting Standard No. 1101 'First Adoption of International Accounting Standards Adopted by Korea' : Subsidiary companies that are the first companies to adopt

- Corporate Accounting Standard No. 1109 'Financial Instruments': 10% test-related fee for the purpose of eliminating financial liabilities
- Corporate Accounting Standard No. 1116 'Lease': Lease Incentives
- Corporate Accounting Standard No. 1041 'Agriculture, Forestry and Fisheries': Measurement of Fair Value

- (5) Revision of Corporate Accounting Standards No. 1001 'Presentation of Financial Statements'
- Current/Non-Current Classification of Liabilities

It is classified as current or non-current according to the actual rights that exist as of the end of the reporting period, without taking into account the exercise of the right to defer payment of liabilities or the expectations of management. In addition, the settlement of debt includes the transfer of equity instruments, except when the option to settle equity instruments in complex financial instruments meets the definition of equity instruments and is recognized separately from liabilities. This amendment shall apply for fiscal years beginning on or after January 1, 2023, and will allow for early application. The consolidated companies do not expect any material impact on their consolidated financial statements as a result of the amendment.

- (6) Revision of Corporate Accounting Standard No. 1116 'Lease' - COVID-19-related rent discounts to be provided after June 30, 2021, etc.

The Practical Simplicity Act, which allows users to avoid assessing whether a rent discount incurred as a direct result of COVID-19 constitutes a lease modification, has been extended to include a reduction in lease fees that affect the amount of rent payable before June 30, 2022. Lessees should consistently apply practical simplicity to contracts with similar characteristics in similar situations. The amendment will take effect in fiscal years beginning on or after April 1, 2021, and can be adopted early. The consolidated companies do not expect any material impact on their consolidated financial statements as a result of the amendment.

## 2.2 Accounting Policy

**Abstract:** The significant accounting policies and calculation methods applied in the preparation of the semi-annual consolidated financial statements are the same as the accounting policies and calculation methods applied in the preparation of the consolidated financial statements, except for changes due to the application of the revised standards described in Note 2.1.1.

### 3. Important Accounting Estimates and Assumptions

Consolidated companies make assumptions and assumptions about the future. Estimates and assumptions are evaluated on an ongoing basis and are made taking into account other factors, such as past experiences and future events that are reasonably foreseeable in the present situation. These accounting estimates may differ from actual results.

Abstract: The material accounting estimates and assumptions used in the preparation of the semi-annual consolidated financial statements are the same as those applied in the preparation of the previous financial statements, except for the method of estimation used to determine the corporate income tax expense.

During 2021, the spread of COVID-19 has had a significant impact on the domestic and international economies. This can have a negative impact on poor productivity, a decrease or delay in sales, and the recovery of existing receivables. This could adversely affect the consolidated company's financial condition and financial performance, which is expected to continue in the 2021 Annual Financial Statements.

Significant accounting estimates and assumptions used in the preparation of the interim period consolidated financial statements may be adjusted in light of uncertain changes due to COVID-19 and the ultimate impact of COVID-19 on the consolidated companies' business, financial condition and performance cannot be anticipated at this time.



## 4. Categorical Financial Instruments

### 4.1 As of the end of the reporting period, the breakdown of financial assets by category is as follows:

T43.1: 4.1 Breakdown of financial assets by category - End of the current half

| <End of the current half>                                 |                                                  |                                                       |                                                                   | (Unit: thousands of won) |
|-----------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------|--------------------------|
| category                                                  | Amortization Sponsor<br>Measure Financial Assets | Current P&L-Fair<br>Value<br>Measure Financial Assets | Other Comprehensive<br>P&L-Fair Value<br>Measure Financial Assets | sum                      |
| Cash and cash equivalents                                 | 70,262,198                                       | -                                                     | -                                                                 | 70,262,198               |
| Receivables and other receivables                         | 119,934,147                                      | -                                                     | -                                                                 | 119,934,147              |
| Money Markets                                             | 10,093,162                                       | -                                                     | -                                                                 | 10,093,162               |
| Long-term receivables and other non-current receivables   | 143,116                                          | -                                                     | -                                                                 | 143,116                  |
| Current P&L-Fair Value Measurement Financial Assets       | -                                                | 31,804,008                                            | -                                                                 | 31,804,008               |
| Other Comprehensive P&L-Fair Value Measurement Financials | -                                                | -                                                     | 5,511,259                                                         | 5,511,259                |
| mountain                                                  |                                                  |                                                       |                                                                   |                          |
| guitar                                                    | 2,250,713                                        | -                                                     | -                                                                 | 2,250,713                |
| sum                                                       | 202,683,336                                      | 31,804,008                                            | 5,511,259                                                         | 239,998,603              |

T43.2: 4.1 Breakdown of financial assets by category - End of the previous year

| <End of the previous year>                                |                                                  |                                                       |                                                                   | (Unit: thousands of won) |
|-----------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------|--------------------------|
| category                                                  | Amortization Sponsor<br>Measure Financial Assets | Current P&L-Fair<br>Value<br>Measure Financial Assets | Other Comprehensive<br>P&L-Fair Value<br>Measure Financial Assets | sum                      |
| Cash and cash equivalents                                 | 96,802,642                                       | -                                                     | -                                                                 | 96,802,642               |
| Receivables and other receivables                         | 67,441,982                                       | -                                                     | -                                                                 | 67,441,982               |
| Money Markets                                             | 9,930,781                                        | -                                                     | -                                                                 | 9,930,781                |
| Long-term receivables and other non-current receivables   | 145,840                                          | -                                                     | -                                                                 | 145,840                  |
| Current P&L-Fair Value Measurement Financial Assets       | -                                                | 30,405,759                                            | -                                                                 | 30,405,759               |
| Other Comprehensive P&L-Fair Value Measurement Financials | -                                                | -                                                     | 4,108,438                                                         | 4,108,438                |
| mountain                                                  |                                                  |                                                       |                                                                   |                          |
| guitar                                                    | 2,111,783                                        | -                                                     | -                                                                 | 2,111,783                |
| sum                                                       | 176,433,028                                      | 30,405,759                                            | 4,108,438                                                         | 210,947,225              |

### 4.2 As of the end of the reporting period, the breakdown of financial liabilities by category is as follows:

T43.3: 4.2 Breakdown of financial liabilities by category - End of the current h

| <End of the current half>              |                             | (Unit: thousands of won) |
|----------------------------------------|-----------------------------|--------------------------|
| category                               | Amortization<br>Measurement |                          |
| Accounts payable and other liabilities |                             | 32,158,967               |

T44.1: Lease Debt, Short-term borrowings, and sum

|                       |            |
|-----------------------|------------|
| Lease Debt            | 183,271    |
| Short-term borrowings | 11,834,838 |
| sum                   | 44,177,076 |

T44.2: End of the previous year - Accounts payable, Lease Debt, Short-term borrowing

(Unit: thousands of won)

| category                               | Amortization Measurement |
|----------------------------------------|--------------------------|
| Accounts payable and other liabilities | 29,132,670               |
| Lease Debt                             | 36,509                   |
| Short-term borrowings                  | 11,871,922               |
| sum                                    | 41,041,101               |

4.3 The main profit and loss breakdown by financial instrument category is as follows.

T44.3: Half-year profit and loss breakdown by financial instrument category

(Unit: thousands of won)

| category                                                                        | Amortization Sponsor Measurement Financial Assets | Current P&L-Fair Value Measure Financial Assets | Other Comprehensive P&L-Fair Price Value-Measured Financial Assets | sum       |
|---------------------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------|-----------|
| Interest Income                                                                 | 328,558                                           | -                                               | -                                                                  | 328,558   |
| Interest Expense                                                                | (75,325)                                          | -                                               | -                                                                  | (75,325)  |
| Foreign exchange depreciation                                                   | (418,487)                                         | -                                               | -                                                                  | (418,487) |
| Foreign Exchange Conversion Profit                                              | 6,193,734                                         | -                                               | -                                                                  | 6,193,734 |
| Current P&L-Fair Value Measurement Financial Asset Valuation Profit             | -                                                 | 1,324,327                                       | -                                                                  | 1,324,327 |
| Other Comprehensive P&L-Fair Value Measurement Financial Asset Valuation Profit | -                                                 | -                                               | 1,047,684                                                          | 1,047,684 |
| sum                                                                             | 6,028,480                                         | 1,324,327                                       | 1,047,684                                                          | 8,400,491 |

&lt;First half&gt;

(Unit: thousands of won)

T44.4: First half - Profit and loss breakdown by financial instrument category

| category         | Amortization Sponsor Measurement Financial Assets | Current P&L-Fair Value Measure Financial Assets | Other Comprehensive P&L-Fair Price Value-Measured Financial Assets | sum       |
|------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------|-----------|
| Interest Income  | 767,592                                           | -                                               | -                                                                  | 767,592   |
| Interest Expense | (101,073)                                         | -                                               | -                                                                  | (101,073) |

T45.1: Other Comprehensive Income items with values

|                                                                                 |           |         |           |           |
|---------------------------------------------------------------------------------|-----------|---------|-----------|-----------|
| Foreign exchange depreciation                                                   | 1,117,670 | -       | -         | 1,117,670 |
| Foreign Exchange Conversion Profit                                              | 3,411,748 | -       | -         | 3,411,748 |
| Dividend Income                                                                 | -         | -       | 5,400     | 5,400     |
| Current P&L-Fair Value Measurement Financial Asset Valuation Profit             | -         | 301,145 | -         | 301,145   |
| Other Comprehensive P&L-Fair Value Measurement Financial Asset Valuation Profit | -         | -       | 1,592,493 | 1,592,493 |
| sum                                                                             | 5,195,937 | 301,145 | 1,597,893 | 7,094,975 |

T45.2: Cash and cash equivalents composition

## 5. Cash and cash equivalents

5.1 As of the end of the reporting period, the composition of cash and cash equivalents is as follows:

(Unit: thousands of won)

| category            | End of the current half | end of previous period |
|---------------------|-------------------------|------------------------|
| Cash on hand        | 56,414                  | 63,400                 |
| Non-Demand Deposits | 70,205,784              | 96,739,242             |
| sum                 | 70,262,198              | 96,802,642             |

5.2 As of the end of the reporting period, there are no restricted financial instruments.

## 6. Receivables and other receivables

6.1 As of the end of the reporting period, the breakdown of accounts receivable and other receivables is as follows:

T46.1: Receivables and other receivables - End of the current half and battle te

| (Unit: thousands of won)        |                         |         |                    |         |
|---------------------------------|-------------------------|---------|--------------------|---------|
| category                        | End of the current half |         | battle term Finals |         |
|                                 | Flow                    | Drift   | Flow               | Drift   |
| Accounts receivable             | 126,571,912             | -       | 74,126,856         | -       |
| Deduction: Provision for losses | (9,836,282)             | -       | (8,653,648)        | -       |
| Receivables                     | 3,772,237               | 1,866   | 2,372,143          | -       |
| Deduction: Provision for losses | (1,076,680)             | -       | (1,105,391)        | -       |
| Receivables                     | 1,032,744               | -       | 1,231,806          | -       |
| Deduction: Provision for losses | (529,783)               | -       | (529,783)          | -       |
| Loans                           | 1,400,000               | 141,250 | 1,400,000          | 145,840 |
| Deduction: Provision for losses | (1,400,000)             | -       | (1,400,000)        | -       |
| sum                             | 119,934,148             | 143,116 | 67,441,983         | 145,840 |

6.2 The changes in the provision for losses on accounts receivable and other receivables during the current half and the first half are as follows:

T46.2: Changes in the provision for losses on accounts receivable and other rece

| (Unit: thousands of won)                                                         |            |            |
|----------------------------------------------------------------------------------|------------|------------|
| category                                                                         | Half-term  | First Half |
| groundwork                                                                       | 11,688,822 | 11,888,864 |
| Increase (decrease) of provision for losses recognized as current profit or loss | 1,362,106  | 1,661,620  |
| Amount deducted due to non-recoverable                                           | (176,029)  | (236,186)  |
| guitar                                                                           | (32,154)   | 385,106    |
| Half-year end                                                                    | 12,842,745 | 13,699,404 |

6.3 As of the end of the reporting period, the breakdown of receivables and other receivables based on delinquency dates for the purpose of measuring expected credit losses is as follows:

T46.3: Breakdown of receivables and other receivables based on delinquency dates

| (Unit: thousands of won) |                         |                        |
|--------------------------|-------------------------|------------------------|
| category                 | End of the current half | end of previous period |



T47.1: Bonds that are not delinquent, Overdue receivables, Provision for losses,

|                               |                                              |              |              |
|-------------------------------|----------------------------------------------|--------------|--------------|
| Bonds that are not delinquent |                                              | 95,432,147   | 54,395,967   |
| Overdue receivables           | More than 6 months, but not more than 1 year | 21,095,231   | 9,154,487    |
|                               | More than 1 year, but not more than 2 years  | 12,336,183   | 8,940,746    |
|                               | More than 2 years                            | 4,056,447    | 6,785,445    |
|                               | Subtotal                                     | 37,487,861   | 24,880,678   |
| Provision for losses          |                                              | (12,842,744) | (11,688,822) |
| Book Value                    |                                              | 120,077,264  | 67,587,823   |

6.4 As of the end of the reporting period, there is no provision of collateral for accounts receivable.

fn 6.4

## 7. Other Financial Assets

7.1 As of the end of the reporting period, the breakdown of other financial assets is as follows:

T48.1: Other Financial Assets - Breakdown by category

(Unit: thousands of won)

| category                                                        | End of the current half |            | end of previous period |            |
|-----------------------------------------------------------------|-------------------------|------------|------------------------|------------|
|                                                                 | Flow                    | Drift      | Flow                   | Drift      |
| Money Markets                                                   | 10,093,162              | -          | 9,930,781              | -          |
| Current P&L-Fair Value Measurement Financial Assets             | -                       | 31,804,008 | -                      | 30,405,758 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | -                       | 5,511,259  | -                      | 4,108,438  |
| guitar                                                          | -                       | 2,250,713  | -                      | 2,111,783  |
| sum                                                             | 10,093,162              | 39,565,980 | 9,930,781              | 36,625,980 |

7.2 As of the end of the reporting period, the breakdown of money market instruments is as follows:

T48.2: Money Market Instruments - Breakdown by History and customer

(Unit: thousands of won)

| History                     | customer                 | End of the current half |            | end of previous period |            |
|-----------------------------|--------------------------|-------------------------|------------|------------------------|------------|
|                             |                          | Fair Value              | Book Value | Fair Value             | Book Value |
| Medium Gold Bond            | Industrial Bank of Korea | 852,600                 | 852,600    | 852,600                | 852,600    |
| Electronic Short-Term Bonds | KB Securities            | 7,852,864               | 7,852,864  | 7,840,825              | 7,840,825  |
| Electronic Short-Term Bonds | Daewoo Securities        | 1,184,969               | 1,184,969  | 1,183,932              | 1,183,932  |
| RP Deposits                 | KB Securities and others | 6,329                   | 6,329      | 53,424                 | 53,424     |
| guitar                      | Shinhan Bank             | 196,400                 | 196,400    | -                      | -          |
| sum                         |                          | 10,093,162              | 10,093,162 | 9,930,781              | 9,930,781  |

7.3 As of the end of the reporting period, the breakdown of financial assets measured at fair value is as follows:

T48.3: Financial Assets Measured at Fair Value - Breakdown by History

(Unit: thousands of won)

| History                                             | End of the current half | end of previous period |
|-----------------------------------------------------|-------------------------|------------------------|
| Financial products other than Woori Financial Group | 22,314,796              | 22,619,144             |
| SVIC30 호신기술사업투자조합                                   | 3,549,341               | 2,050,157              |

T49.1: Others (pension savings, etc.) and Genovation No. 1 Private Equity Invest

|                                            |            |            |
|--------------------------------------------|------------|------------|
| Others (pension savings, etc.)             | 2,939,871  | 2,736,457  |
| Genovation No. 1 Private Equity Investment | 3,000,000  | 3,000,000  |
| sum                                        | 31,804,008 | 30,405,758 |

#### 7.4 Other Comprehensive P&L-Fair Value Measurement Financial Assets

(1) As of the end of the reporting period, the breakdown of other comprehensive P&L-fair value measurement financial assets is as follows:

T49.2: Other Comprehensive P&amp;L-Fair Value Measurement Financial Assets - Listed

| (Unit: thousands of won) |                         |                        |
|--------------------------|-------------------------|------------------------|
| History                  | End of the current half | end of previous period |
| fn (1)<br>Listed Stocks  | 2,952,409               | 1,549,588              |
| Unlisted Stocks          | 2,558,850               | 2,558,850              |
| sum                      | 5,511,259               | 4,108,438              |

(2) As of the end of the reporting period, the breakdown of listed stocks among other comprehensive P&L-fair value measured financial assets is as follows:

T49.3: Listed Stocks Breakdown - End of current half

| <End of the current half> (Unit: thousands of won) |                          |                     |            |
|----------------------------------------------------|--------------------------|---------------------|------------|
| Company                                            | Percentage of Equity (%) | Cost of acquisition | Book Value |
| fn (2)<br>INKTECH                                  | 2.13                     | 1,311,139           | 2,952,409  |

T49.4: Listed Stocks Breakdown - End of previous year

| <End of the previous year> (Unit: thousands of won) |                          |                     |            |
|-----------------------------------------------------|--------------------------|---------------------|------------|
| Company                                             | Percentage of Equity (%) | Cost of acquisition | Book Value |
| INKTECH                                             | 2.13                     | 1,311,139           | 1,549,588  |

(3) As of the end of the reporting period, the breakdown of unlisted stocks among other comprehensive P&L-fair value measurement financial assets is as follows:

T49.5: Unlisted Stocks Breakdown - End of current half

| <End of the current half> (Unit: thousands of won) |                          |                     |            |
|----------------------------------------------------|--------------------------|---------------------|------------|
| Company                                            | Percentage of Equity (%) | Cost of acquisition | Book Value |
| fn (3)<br>ITM                                      | 0.02                     | 600,008             | -          |
| GEOFILTECH                                         | 8.00                     | 200,001             | -          |
| Gyeonggi Broadcasting Co., Ltd. (Note 1)           | 0.29                     | 15,000              | 15,000     |
| Silverlake (1)                                     | 10.00                    | 2,543,850           | 2,543,850  |

T50.1: United Technics International Corp. ("UTIC") - Investment details

|                                             |       |           |           |
|---------------------------------------------|-------|-----------|-----------|
| United Technics International Corp.("UTIC") | 10.42 | 213,268   | -         |
| sum                                         |       | 3,572,127 | 2,558,850 |

(Note 1) For non-marketable equity securities, the deviation in estimated cash flows is significant, and the probability of occurrence of various estimates cannot be reliably assessed, and the discount rate to be applied cannot be reliably calculated, so it was assessed as acquisition cost.

T50.2: Investment Stocks of Related Companies - Company, Percentage of Equity, C

(Unit: thousands of won)

| Company                                     | Percentage of Equity (%) | Cost of acquisition | Book Value |
|---------------------------------------------|--------------------------|---------------------|------------|
| ITM                                         | 0.02                     | 600,008             | -          |
| GEOFILTECH                                  | 8.00                     | 200,001             | -          |
| Gyeonggi Broadcasting Co., Ltd. (Note 1)    | 0.29                     | 15,000              | 15,000     |
| Silverlake (1)                              | 10.00                    | 2,543,850           | 2,543,850  |
| United Technics International Corp.("UTIC") | 10.42                    | 213,268             | -          |
| sum                                         |                          | 3,572,127           | 2,558,850  |

(Note 1) For non-marketable equity securities, the deviation in estimated cash flows is significant, and the probability of occurrence of various estimates cannot be reliably assessed, and the discount rate to be applied cannot be reliably calculated, so it was assessed as acquisition cost.

## 8. Inventory

The breakdown of inventory assets as of the end of the reporting period is as follows:

T50.3: Inventory breakdown - category, Valuation, Allowance for valuation, Book

(Unit: thousands of won)

| category        | End of the current half |                         |             | end of previous period |                         |             |
|-----------------|-------------------------|-------------------------|-------------|------------------------|-------------------------|-------------|
|                 | Valuation               | Allowance for valuation | Book Value  | Valuation              | Allowance for valuation | Book Value  |
| goods           | 6,413,314               | (514,685)               | 5,898,629   | 5,373,009              | (491,308)               | 4,881,701   |
| product         | 31,914,294              | (2,044,066)             | 29,870,228  | 31,430,799             | (2,167,103)             | 29,263,696  |
| Work-in-process | 55,669,490              | (4,654,493)             | 51,014,997  | 39,565,880             | (2,345,737)             | 37,220,143  |
| Raw materials   | 37,608,439              | (3,575,469)             | 34,032,970  | 29,436,313             | (342,600)               | 29,093,713  |
| Pending         | 2,266,002               | -                       | 2,266,002   | 3,430,895              | -                       | 3,430,895   |
| sum             | 133,871,539             | (10,788,713)            | 123,082,826 | 109,236,896            | (5,346,748)             | 103,890,148 |

(Note 1) Inventory valuation loss of KRW 6,197,701 (first half: KRW 2,410,754) was reflected in the cost of goods sold during the current half year.

## 9. Investment Stocks of Related Companies



9.1 As of the end of the reporting period, the breakdown of investment stocks of related companies is as follows.

T51.1: Breakdown of investment stocks of related companies

(Unit: thousands of won)

| Company | Number of Owners | Percentage of Equity (%) | End of the current half |               |            | end of previous period |
|---------|------------------|--------------------------|-------------------------|---------------|------------|------------------------|
|         |                  |                          | Cost of acquisition     | Equity Amount | Book Value | Book Value             |
| WINTEC  | 7,249,574        | 39.19                    | 3,490,111               | 7,970,632     | 7,970,632  | 8,009,274              |

9.2 The changes in investment stocks of related companies during the first half of the year are as follows.

T51.2: Changes in investment stocks of related companies - Half-year

| <Half-year> |            |                   |             | (Unit: thousands of won) |
|-------------|------------|-------------------|-------------|--------------------------|
| Company     | groundwork | Equity method P&L | Term Finals |                          |
| WINTEC      | 8,009,274  | (38,642)          | 7,970,632   |                          |

T51.3: Changes in investment stocks of related companies - First half

| <First half> |            |                     |                   |                   | (Unit: thousands of won) |
|--------------|------------|---------------------|-------------------|-------------------|--------------------------|
| Company      | groundwork | Receiving Dividends | Equity method P&L | End of First Half |                          |
| WINTEC       | 7,321,707  | (250,000)           | 72,722            | 7,144,429         |                          |

9.3 As of the end of the reporting period, the contents of the summary financial statements of related companies are as follows:

T51.4: Summary financial statements of related companies

(Unit: thousands of won)

| Company | Total Assets            |                        | Total Debt              |                        | Sales     |            | P&L       |            |
|---------|-------------------------|------------------------|-------------------------|------------------------|-----------|------------|-----------|------------|
|         | End of the current half | end of previous period | End of the current half | end of previous period | Half-term | First Half | Half-term | First Half |
| WINTEC  | 27,935,086              | 22,387,513             | 7,601,842               | 1,955,692              | 4,628,672 | 4,640,316  | (98,576)  | 145,443    |

9.4 As of the end of the reporting period, the market prices of investment stocks of subsidiaries and related companies with published market prices are as follows:

T51.5: Market prices of investment stocks of subsidiaries and related companies

(Unit: thousands of won)

| category | Price per Share | Number of shares | Market Price |
|----------|-----------------|------------------|--------------|
| WINTEC   | KRW 2,875       | 7,249,574 shares | 20,842,525   |

## 10. Tangible Assets

### 10.1 As of the end of the reporting period, the book value of tangible assets is as follows:

T52.1: 10.1 Tangible Assets - Book value of tangible assets by category

| category           | End of the current half |                                         |             | end of previous period |                                         |             |
|--------------------|-------------------------|-----------------------------------------|-------------|------------------------|-----------------------------------------|-------------|
|                    | Acquisition price       | Amortization and accumulated impairment | Book Value  | Acquisition price      | Amortization and accumulated impairment | Book Value  |
| land               | 52,924,082              | -                                       | 52,924,082  | 52,858,741             | -                                       | 52,858,741  |
| building           | 58,244,686              | (14,502,686)                            | 43,742,000  | 57,643,920             | (13,406,005)                            | 44,237,915  |
| Machinery          | 83,416,684              | (60,152,353)                            | 23,264,331  | 80,182,553             | (52,860,323)                            | 27,322,230  |
| Facility Equipment | 11,151,318              | (5,778,289)                             | 5,373,029   | 10,904,729             | (5,476,558)                             | 5,428,171   |
| Vehicle Carrier    | 1,765,789               | (1,097,361)                             | 668,428     | 1,474,100              | (1,126,901)                             | 347,199     |
| Tools and utensils | 1,555,882               | (1,060,007)                             | 495,875     | 1,229,424              | (910,923)                               | 318,501     |
| fitment            | 7,075,983               | (5,590,870)                             | 1,485,113   | 6,671,073              | (5,205,167)                             | 1,465,906   |
| Licensed Assets    | 300,202                 | (97,140)                                | 203,062     | 131,668                | (71,138)                                | 60,530      |
| sum                | 216,434,626             | (88,278,706)                            | 128,155,920 | 211,096,208            | (79,057,015)                            | 132,039,193 |

### 10.2 The changes in tangible assets during the first half of the year are as follows.

T52.2: 10.2 Changes in tangible assets during the first half of the year - Half-

| <Half-year> (Unit: thousands of won) |                       |           |           |                              |                                      |                                           |
|--------------------------------------|-----------------------|-----------|-----------|------------------------------|--------------------------------------|-------------------------------------------|
| category                             | Underlying book value | Acquire   | disposal  | Amortization and damage loss | Effect of exchange rate fluctuations | Book value at the end of the current half |
| land                                 | 52,858,741            | -         | (8,586)   | -                            | 73,927                               | 52,924,082                                |
| building                             | 44,237,915            | 4,124     | -         | (857,256)                    | 357,217                              | 43,742,000                                |
| Machinery                            | 27,322,230            | 819,498   | (646,641) | (5,348,220)                  | 1,117,464                            | 23,264,331                                |
| Facility Equipment                   | 5,428,171             | -         | -         | (299,676)                    | 244,534                              | 5,373,029                                 |
| Vehicle Carrier                      | 347,199               | 462,344   | (33,820)  | (110,962)                    | 3,667                                | 668,428                                   |
| Tools and utensils                   | 318,501               | 325,533   | -         | (148,280)                    | 121                                  | 495,875                                   |
| fitment                              | 1,465,906             | 261,073   | -         | (290,729)                    | 48,863                               | 1,485,113                                 |
| Licensed Assets                      | 60,530                | 168,534   | -         | (26,002)                     | -                                    | 203,062                                   |
| sum                                  | 132,039,193           | 2,041,106 | (689,047) | (7,081,125)                  | 1,845,793                            | 128,155,920                               |

T52.3: 10.2 Changes in tangible assets during the first half of the year - First

| <First half> (Unit: thousands of won) |                       |         |          |              |                                      |                                         |
|---------------------------------------|-----------------------|---------|----------|--------------|--------------------------------------|-----------------------------------------|
| subject                               | Underlying book value | Acquire | disposal | amortization | Effect of exchange rate fluctuations | Book value at the end of the first half |
| land                                  | 52,900,586            | 916,915 | -        | -            | 60,541                               | 53,878,042                              |

T53.1: Asset breakdown by category with values across multiple columns

|                    |             |           |          |             |           |             |
|--------------------|-------------|-----------|----------|-------------|-----------|-------------|
| building           | 44,514,179  | 5,346,608 | -        | (851,528)   | 272,724   | 49,281,983  |
| Machinery          | 42,454,302  | 60,511    | (25,043) | (5,289,240) | 1,000,529 | 38,201,059  |
| Facility Equipment | 828,507     | -         | -        | (352,487)   | -         | 476,020     |
| Vehicle Carrier    | 405,078     | 76,592    | (7,373)  | (93,723)    | 3,843     | 384,417     |
| Tools and utensils | 395,958     | 176,656   | -        | (127,711)   | 42        | 444,945     |
| fitment            | 1,900,818   | 230,926   | -        | (306,152)   | 15,386    | 1,840,978   |
| Beneficiary Assets | 14,888      | -         | -        | (9,787)     | -         | 5,101       |
| sum                | 143,414,316 | 6,808,208 | (32,416) | (7,030,628) | 1,353,065 | 144,512,545 |

10.3 As of the end of the reporting period, the breakdown of assets provided as collateral in relation to short-term borrowings is as follows.

T53.2: Collateralized Asset Type with Book Value, Amount of collateral, Borrowed

(Unit: thousands of won)

| Collateralized Asset Type | Book Value | Amount of collateral | Borrowed Balance | Lienholder             |
|---------------------------|------------|----------------------|------------------|------------------------|
| land                      | 3,055,433  | 8,400,000            | 7,000,000        | Korea Development Bank |
| building                  | 764,127    |                      |                  |                        |
| Land & Buildings          | 479,276    | 480,000              | 25,000           | Woori Bank             |
| sum                       | 4,298,837  | 8,880,000            | 7,025,000        |                        |

10.4 As of the end of the reporting period, the consolidated company has fire insurance for tangible assets and inventories, and the insured amount is KRW 135,031,727 (previous year: KRW 124,033,082). In addition to fire insurance, the consolidated company also has comprehensive insurance and liability insurance for vehicle carriers.

## 11. Intangible Assets

11.1 As of the end of the reporting period, the book value of intangible assets is as follows

T53.3: Intangible Assets with Acquisition price, Damages and amortization, and B

(Unit: thousands of won)

| subject                    | End of the current half |                          |            | end of previous period |                          |            |
|----------------------------|-------------------------|--------------------------|------------|------------------------|--------------------------|------------|
|                            | Acquisition price       | Damages and amortization | Book Value | Acquisition price      | Damages and amortization | Book Value |
| Development                | 7,401,801               | (7,401,801)              | -          | 7,401,801              | (7,401,801)              | -          |
| Industrial Property Rights | 4,704,562               | (3,060,341)              | 1,644,221  | 4,562,594              | (2,903,939)              | 1,658,655  |

T54.1: Membership, Goodwill, Other Mandatory Assets summary

|                        |            |              |           |            |              |           |
|------------------------|------------|--------------|-----------|------------|--------------|-----------|
| Membership             | 2,285,279  | (678,185)    | 1,607,094 | 1,479,016  | (104,754)    | 1,374,262 |
| Goodwill               | 2,155,649  | (1,785,059)  | 370,590   | 2,155,649  | (1,785,059)  | 370,590   |
| Other Mandatory Assets | 6,492,588  | (4,577,801)  | 1,914,787 | 6,469,073  | (4,338,875)  | 2,130,198 |
| sum                    | 23,039,879 | (17,503,187) | 5,536,692 | 22,068,133 | (16,534,428) | 5,533,705 |

11.2 The changes in intangible assets during the current half and the first half are as follows.

T54.2: Changes in intangible assets during the current half - Half-year

| <Half-year> (Unit: thousands of won) |                       |         |              |                                      |                                           |
|--------------------------------------|-----------------------|---------|--------------|--------------------------------------|-------------------------------------------|
| History                              | Underlying book value | Acquire | amortization | Effect of exchange rate fluctuations | Book value at the end of the current half |
| Industrial Property Rights           | 1,658,655             | 141,872 | (156,306)    | -                                    | 1,644,221                                 |
| Membership                           | 1,374,262             | 232,832 | -            | -                                    | 1,607,094                                 |
| Goodwill                             | 370,590               | -       | -            | -                                    | 370,590                                   |
| Other Mandatory Assets               | 2,130,198             | 23,515  | (244,512)    | 5,586                                | 1,914,787                                 |
| sum                                  | 5,533,705             | 398,219 | (400,818)    | 5,586                                | 5,536,692                                 |

T54.3: Changes in intangible assets during the first half - First half

| <First half> (Unit: thousands of won) |                       |         |              |           |                                      |                                         |
|---------------------------------------|-----------------------|---------|--------------|-----------|--------------------------------------|-----------------------------------------|
| History                               | Underlying book value | Acquire | amortization | disposal  | Effect of exchange rate fluctuations | Book value at the end of the first half |
| Industrial Property Rights            | 1,705,333             | 139,995 | (150,908)    | -         | -                                    | 1,694,420                               |
| Membership                            | 1,534,262             | -       | -            | (160,000) | -                                    | 1,374,262                               |
| Goodwill                              | 370,590               | -       | -            | -         | -                                    | 370,590                                 |
| Other Mandatory Assets                | 2,363,929             | 56,470  | (370,696)    | -         | 165,028                              | 2,214,731                               |
| sum                                   | 5,974,114             | 196,465 | (521,604)    | (160,000) | 165,028                              | 5,654,003                               |

11.3 The amortization of intangible assets incurred during the first half of the year was fully accounted for as sales and administrative expenses

11.4 The current development expenses recognized as expenses during the first half and the first half are as follows:

T54.4: Current Development Expenses by category and period

| (Unit: thousands of won)     |                    |                             |                    |                             |
|------------------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| category                     | Half-term          |                             | First Half         |                             |
|                              | Cost of Goods Sold | Sales & Management Expenses | Cost of Goods Sold | Sales & Management Expenses |
| Current Development Expenses | 10,846,956         | 459,691                     | 8,900,798          | 365,636                     |



## 12. Government Subsidies

In connection with the development of 3D printers and ultra-thin wafer cutting demonstration equipment, government subsidies received from related organizations such as the Korea Institute for Advancement of Technology were used for the purchase of test and research equipment and research expenses, and the government subsidies were deducted from the current development expenses. The breakdown of government subsidies for the first half and half of the year is as follows.

T55.1: Government Subsidies - Half-year breakdown

| <Half-year>          |                                                  | (Unit: thousands of won) |          |           |                         |
|----------------------|--------------------------------------------------|--------------------------|----------|-----------|-------------------------|
| subject              | category                                         | groundwork               | increase | reduction | End of the current half |
| Government Subsidies | Solar Module Commercialization Technology        | -                        | 83,717   | (83,717)  | -                       |
|                      | 3D Printer                                       | -                        | 12,867   | (12,867)  | -                       |
|                      | Dicing Equipment Development                     | -                        | 52,628   | (52,628)  | -                       |
|                      | High-strength retractable materials              | -                        | 108,118  | (108,118) | -                       |
|                      | Ultra-thin wafer cutting demonstration equipment | -                        | 283,538  | (283,538) | -                       |
|                      | guitar                                           | -                        | 241      | (241)     | -                       |
| sum                  |                                                  | -                        | 541,109  | (541,109) | -                       |

T55.2: National Treasury Subsidy - First half breakdown

| <First half>              |                          | (Unit: thousands of won) |              |           |             |
|---------------------------|--------------------------|--------------------------|--------------|-----------|-------------|
| subject                   | category                 | Beginnings               | Testimonials | Reduction | End of term |
| National Treasury Subsidy | 3D Printer               | -                        | 24,816       | (24,816)  | -           |
|                           | Picosecond Laser         | -                        | 356,223      | (356,223) | -           |
|                           | Polymer Marking          | -                        | 41,924       | (41,924)  | -           |
|                           | Laser Dicing Development | -                        | 63,881       | (63,881)  | -           |
|                           | Photovoltaic Modules     | -                        | 105,120      | (105,120) | -           |
| sum                       |                          | -                        | 591,964      | (591,964) | -           |

## 13. Other Non-Financial Assets

As of the end of the reporting period, the breakdown of other non-financial assets is as follows:

T56.1: (Unit: thousands of won) End of the current half and battle term Finals

(Unit: thousands of won)

| category                          | End of the current half |           | battle term Finals |           |
|-----------------------------------|-------------------------|-----------|--------------------|-----------|
|                                   | Flow                    | Drift     | Flow               | Drift     |
| Advance Payments                  | 5,254,947               | -         | 3,536,442          | 611,102   |
| Advance Fee                       | 1,908,229               | 132,662   | 1,168,264          | 387,217   |
| Supplementary Household Allowance | 515,456                 | -         | 916,761            | -         |
| guitar                            | 175,257                 | 1,554,181 | 125,048            | 912,008   |
| sum                               | 7,853,889               | 1,686,843 | 5,746,515          | 1,910,327 |

#### 14. Accounts payable and other liabilities

As of the end of the reporting period, the breakdown of payables and other liabilities is as follows:

T56.2: (Unit: thousands of won) Accounts payable and other liabilities

(Unit: thousands of won)

| category                      | End of the current half |         | battle term Finals |         |
|-------------------------------|-------------------------|---------|--------------------|---------|
|                               | Flow                    | Drift   | Flow               | Drift   |
| Payables                      | 29,408,361              | -       | 26,279,939         | -       |
| Payables                      | 827,559                 | 307,570 | 1,542,962          | 243,901 |
| Outstanding Expenses (Note 1) | 3,306,032               | -       | 2,786,986          | -       |
| Deposits                      | 2,560,130               | -       | 2,085,533          | -       |
| Long-term rental deposit      | -                       | 100,000 | -                  | -       |
| sum                           | 36,102,082              | 407,570 | 32,695,420         | 243,901 |

(Note 1) As of the end of the current half-year, the estimated cost of accrued annual leave of KRW 1,494,461 (at the end of the previous year: KRW 1,494,461 thousand) was accounted as unpaid expense.

#### 15. Defined Contribution Retirement Benefits

Consolidated companies operate defined contribution schemes. The breakdown of retirement benefit expenses during the first half of the year is as follows.

T56.3: (Unit: thousands of won) Defined Contribution Retirement Benefit Expenses

(Unit: thousands of won)

| category                                         | Half-term | First Half |
|--------------------------------------------------|-----------|------------|
| Defined Contribution Retirement Benefit Expenses | 1,620,991 | 1,344,263  |

## 16. Short-term borrowings

As of the end of the reporting period, the breakdown of short-term borrowings is as follows:

(Unit: thousands of won)

| Borrower                 | content                | As of the end of the current half<br>APR | End of the current half | end of previous period |
|--------------------------|------------------------|------------------------------------------|-------------------------|------------------------|
| Industrial Bank of Korea | Loans in won           | 3 월물 to do + 1.529%                      | 2,000,000               | 2,000,000              |
| Woori Bank               | Loans in won           | 1.00%                                    | 25,000                  | 75,000                 |
| Korea Development Bank   | Loans in won           | 0.86%                                    | 7,000,000               | 7,000,000              |
| Shinhan Bank             | Foreign Currency Loans | 3M EuRibor + 1.40%                       | 2,809,838               | 2,796,922              |
| sum                      |                        |                                          | 11,834,838              | 11,871,922             |

17. As of the end of the reporting period for other non-financial liabilities, the breakdown of other non-financial liabilities is as follows:

(Unit: thousands of won)

| category                       | End of the current half | end of previous period |
|--------------------------------|-------------------------|------------------------|
| Advance                        | 12,757,514              | 11,951,987             |
| Sales Guarantee Provision Debt | 2,862,773               | 2,974,532              |
| VAT Deposit                    | -                       | 237,558                |
| guitar                         | 2,545,320               | 1,762,145              |
| sum                            | 18,165,607              | 16,926,222             |

## 18. Paid-up capital

18.1 As of the end of the reporting period, the breakdown of the share capital of the controlling company is as follows:

| category            | End of the current half | end of previous period |
|---------------------|-------------------------|------------------------|
| Shares to be issued | 40,000,000 shares       | 40,000,000 shares      |
| Shares Outstanding  | 12,319,550 shares       | 12,319,550 shares      |

|                  |         |         |
|------------------|---------|---------|
| Price per 1 week | KRW 500 | KRW 500 |
|------------------|---------|---------|

18.2 As of the end of the reporting period, the status of the major shareholders of the controlling company is as follows:

T58.1: Status of major shareholders of the controlling company

| Shareholders' Name                                                    | Number of Owners<br>(Shares) | Percentage of Equity (%) |
|-----------------------------------------------------------------------|------------------------------|--------------------------|
| Sung Gyu Dong and 1 others                                            | 3,679,151                    | 29.86                    |
| National Pension Service and 5 others<br>(shareholders of 1% or more) | 1,964,320                    | 15.94                    |
| guitar                                                                | 6,676,079                    | 54.20                    |
| sum                                                                   | 12,319,550                   | 100.00                   |

## 19. Retained earnings

The breakdown of consolidated retained earnings as of the end of the reporting period is as follows:

T58.2: Breakdown of consolidated retained earnings

(Unit: thousands of won)

| category                        | End of the current half | end of previous period |
|---------------------------------|-------------------------|------------------------|
| 1. Statutory Reserve            | 3,377,532               | 2,781,724              |
| Profit Reserve (Note 1)         | 3,377,532               | 2,781,724              |
| 2. Undisposed retained earnings | 358,519,400             | 325,158,277            |
| sum                             | 361,896,933             | 327,940,001            |

(\*1) In accordance with the provisions of the Commercial Act, the controlling company is required to set aside at least 10% of the profit dividend by money as a profit reserve every fiscal year until it reaches 50% of the paid-up capital.

fn (\*1)



## 20. Other Capital Components

20.1 As of the end of the reporting period, the composition of other capital components is as follows:

T59.1: 20.1 Other Capital Components - Composition

| category                                              | End of the current half | end of previous period |
|-------------------------------------------------------|-------------------------|------------------------|
| Other Capital Surplus                                 | 3,264,085               | 3,264,086              |
| Other Comprehensive Profit and Loss Cumulative Amount | 2,577,746               | (219,073)              |
| Treasury Stocks                                       | (5,572,036)             | (5,572,036)            |
| sum                                                   | 269,795                 | (2,527,023)            |

20.2 As of the end of the reporting period, the composition of other capital surplus is as follows

T59.2: 20.2 Other Capital Surplus - Composition

(Unit: thousands of won)

| category                                       | End of the current half | end of previous period |
|------------------------------------------------|-------------------------|------------------------|
| Profit and loss on disposal of treasury shares | 25,691                  | 25,691                 |
| Other Capital Surplus                          | 3,238,394               | 3,238,395              |
| sum                                            | 3,264,085               | 3,264,086              |

20.3 As of the end of the reporting period, the composition of the cumulative other comprehensive profit and loss is as follows.

T59.3: 20.3 Cumulative Other Comprehensive Profit and Loss - Composition

(Unit: thousands of won)

| category                                                                     | End of the current half | end of previous period |
|------------------------------------------------------------------------------|-------------------------|------------------------|
| Overseas Business Conversion Profit and Loss                                 | 2,121,467               | (154,967)              |
| Other Comprehensive P&L-Fair Value Measurement Financial Asset Valuation P&L | 456,279                 | (64,106)               |
| sum                                                                          | 2,577,746               | (219,073)              |

20.4 Treasury Stocks

(Unit: thousands of won)

The consolidated company has acquired and held its own shares for the purpose of stabilizing stock prices and paying bonuses to its executives and employees, and the breakdown as of the end of the reporting period is as follows.

T60.1: DangbanTerm Finals and battle\_term Finals - Common Stock

(Unit: thousands of won)

| kind         | DangbanTerm Finals    |           | battle_term Finals    |           |
|--------------|-----------------------|-----------|-----------------------|-----------|
|              | Number of Shares Held | amount    | Number of Shares Held | amount    |
| Common Stock | 98,617 shares         | 5,572,036 | 98,617 shares         | 5,572,036 |

## 21. Sales and Cost of Goods Sold

21.1 The breakdown of sales during the first half of the year is as follows.

T60.2: Sales breakdown by category - Half-term and First Half

(Unit: thousands of won)

| category          | Half-term   | First Half  |
|-------------------|-------------|-------------|
| Product Sales     | 164,726,469 | 119,991,598 |
| Merchandise Sales | 30,367,595  | 27,063,912  |
| Other sales       | 2,402,546   | 1,131,162   |
| sum               | 197,496,610 | 148,186,672 |

T60.3: Cost of goods sold breakdown by category - Half-term and First Half

| category                 | Half-term   | First Half  |
|--------------------------|-------------|-------------|
| Cost of goods sold       | 106,716,407 | 90,170,475  |
| Cost of goods sold       | 19,252,030  | 15,232,086  |
| Other Cost of Goods Sold | 4,482,877   | 2,441,192   |
| sum                      | 130,451,314 | 107,843,753 |

21.2 The breakdown of the cost of goods sold during the first half of the year is as follows.

(Unit: thousands of won)

## 22. Sales & Management Expenses

The breakdown of sales and management expenses during the current half and the first half of the year is as follows.

| category                      | Half-term | First Half |
|-------------------------------|-----------|------------|
| pay                           | 8,224,214 | 7,361,387  |
| Retirement benefits           | 447,090   | 386,296    |
| Benefits                      | 1,417,320 | 1,031,052  |
| Education & Training Expenses | 55        | 1,770      |
| Depreciation                  | 1,022,080 | 967,459    |
| Travel expenses               | 524,217   | 463,817    |
| Water utilities               | 147,095   | 251,411    |
| Communication Expenses        | 98,272    | 103,565    |
| Vehicle maintenance fee       | 208,061   | 135,680    |
| Entertainment Expenses        | 86,398    | 77,823     |
| Exhibition Fee                | 36,528    | 18,662     |
| Shipping Costs                | 1,122,579 | 734,933    |
| Packaging Fees                | 529,280   | 566,340    |
| Repair Fee                    | 409,145   | 217,316    |
| Book & Education Expenses     | 16,032    | 11,387     |
| Consumables                   | 175,146   | 122,957    |
| Office Supplies               | 163,640   | 143,564    |

(Unit: thousands of won)

|                                      |            |            |
|--------------------------------------|------------|------------|
| Taxation and Taxation                | 952,267    | 780,756    |
| Rent Paid                            | 312,866    | -          |
| insurance premium                    | 516,424    | 348,057    |
| Payment Fee                          | 2,531,396  | 743,981    |
| Sales Guarantee Fee<br>(Buy-back)    | (111,759)  | 652,266    |
| Large damage ratio                   | 1,362,106  | 1,520,523  |
| Overseas Branch<br>Expenses          | 156,091    | 134,552    |
| Amortization of<br>intangible assets | 394,433    | 394,245    |
| Current R&D Expenses                 | 459,691    | 365,636    |
| guitar                               | 264,457    | 759,862    |
| sum                                  | 21,465,124 | 18,295,297 |



(Unit: thousands of won)

### 23. Classification of expenses by nature

The breakdown of expenses by nature during the current half and the first half is as follows:

| category                                           | Half-term    | First Half   |
|----------------------------------------------------|--------------|--------------|
| Purchase amount of raw materials                   | 101,384,359  | 91,647,555   |
| Purchase amount                                    | 4,247,649    | 5,323,679    |
| Changes in products and work-in-process            | (16,587,104) | (19,575,226) |
| Employee benefits                                  | 17,459,828   | 16,320,959   |
| R&D Expenses                                       | 12,068,463   | 8,900,798    |
| Depreciation and amortization of intangible assets | 5,461,697    | 7,552,232    |
| Payment Fee                                        | 3,267,708    | 1,210,168    |
| guitar                                             | 24,613,838   | 14,758,885   |
| Total (Note 1)                                     | 151,916,438  | 126,139,050  |

(Note 1) It is the sum of the cost of goods sold, selling expenses, and administrative expenses on the comprehensive income statement.

(Unit: thousands of won)

## 24. Non-Operating Income

24.1 The breakdown of other revenues during the current half and the first half is as follows.

| category                             | Half-term | First Half |
|--------------------------------------|-----------|------------|
| Gains on disposal of tangible assets | 40,599    | 8,537      |
| Rental income                        | 85,369    | 75,065     |
| Miscellaneous Profit                 | 417,881   | 465,886    |
| sum                                  | 543,849   | 549,488    |

24.2 The breakdown of financial income during the first half of the year is as follows.

(Unit: thousands of won)

| category                                                               | Half-term  | First Half |
|------------------------------------------------------------------------|------------|------------|
| Interest Income                                                        | 328,558    | 767,592    |
| Forex Arbitrage                                                        | 963,548    | 2,534,366  |
| Foreign Exchange Conversion Profit                                     | 6,835,952  | 4,504,468  |
| Current P&L-Fair Value Measurement<br>Financial Asset Valuation Profit | 2,061,237  | 301,145    |
| Dividend Income                                                        | -          | 5,400      |
| sum                                                                    | 10,189,295 | 8,112,971  |

(Unit: thousands of won)

24.3 During the first half of the year and the first half of the year, the profit and loss on investment of related companies is as follows.

(Unit: thousands of won)

| category          | Half-term | First Half |
|-------------------|-----------|------------|
| Equity method P&L | (38,642)  | 72,722     |

## 25. Non-operating expenses

25.1 The breakdown of other expenses during the current half and the first half of the year is as follows.

| category                                              | Half-term | First Half |
|-------------------------------------------------------|-----------|------------|
| Loss on disposal of tangible assets                   | 311,295   | 1          |
| Loss on disposal of intangible assets                 | -         | 70,000     |
| Tangible Asset Impairment Loss                        | 2,135,976 | -          |
| Loss on disposal of investment stocks of subsidiaries | -         | 11,612     |
| Other major injuries                                  | -         | 141,097    |
| donation                                              | 14,753    | 4,455      |
| Miscellaneous Losses                                  | 429,183   | 131,695    |
| sum                                                   | 2,891,207 | 358,860    |

(Unit: thousands of won)

25.2 The breakdown of finance expenses during the current half and the first half is as follows.

(Unit: thousands of won)

| category                         | Half-term | First Half |
|----------------------------------|-----------|------------|
| Interest Expense                 | 75,325    | 101,073    |
| Foreign exchange depreciation    | 1,382,035 | 1,416,695  |
| Foreign Exchange Conversion Loss | 642,218   | 1,092,721  |
| 당기손익-공정가치측정금융자산평가손실              | 736,910   | -          |
| sum                              | 2,836,488 | 2,610,489  |

## 26. Corporate Tax Expense

The breakdown of corporate tax expense on the income statement during the current half and the first half of the year is as follows:

| category                                                      | Half-term  | First Half |
|---------------------------------------------------------------|------------|------------|
| I. Corporate Tax Liability                                    |            |            |
| 1) Amount of tax burden                                       | 11,854,351 | 3,694,395  |
| 2) Electricity corporate tax collection and adjustment amount | 272,623    | 307,605    |
| sum                                                           | 12,126,974 | 4,002,000  |
| II. 이연법인세 변동액                                                 | 535,944    | 3,139,520  |



(Unit: thousands of won)

|                                                       |            |           |
|-------------------------------------------------------|------------|-----------|
| III. Deferred tax changes directly added to capital   | (355,137)  | (321,675) |
| IV. Corporate tax liability directly added to capital | -          | (312,607) |
| Corporate Tax Expense                                 | 12,307,781 | 6,507,238 |

(Unit: thousands of won)

## 27. Non-controlling net income

The non-controlling net income of consolidated companies in the first half of the year was as follows:

| Company         | Non-Controlling Equity (%) |            | Non-controlling net income |            |
|-----------------|----------------------------|------------|----------------------------|------------|
|                 | Half-term                  | First Half | Half-term                  | First Half |
| Innovavent GmbH | -                          | 50.00      | -                          | (143,610)  |
| EOL             | 12.5                       | 20.00      | (15,249)                   | (8,260)    |
| EMTECH          | 50.33                      | 50.33      | 631,236                    | 235,465    |
| sum             |                            |            | 615,987                    | 83,595     |

## 28. Earnings per Share

28.1 The calculation of the basic earnings per share of the controlling company owner's equity is as follows:

(Unit: KRW, State)

| category                                                         | Half-term      | First Half     |
|------------------------------------------------------------------|----------------|----------------|
| A. Half-year net profit of ownership of controlling company      | 37,623,211,801 | 21,222,620,523 |
| B. Weighted Average Number of Circulating Common Shares (Note 1) | 12,220,933     | 12,228,079     |
| C. Basic earnings per share (÷ B)                                | 3,079          | 1,736          |

(Unit: thousands of won)

(Note 1) The basis for calculating the weighted average number of common shares in circulation for calculating earnings per share is as follows.

<Half-year>

| category        | date       | Number of shares<br>(shares)<br>( A ) | Weights (days)<br>( B ) | Weighted average<br>number of shares<br>(XB/181) |
|-----------------|------------|---------------------------------------|-------------------------|--------------------------------------------------|
| groundwork      | 2021-01-01 | 12,319,550                            | 181                     | 12,319,550                                       |
| Treasury Stocks | 2021-01-01 | (98,617)                              | 181                     | (98,617)                                         |
| Sumsystem       |            | 12,220,933                            |                         | 12,220,933                                       |

<First half>

| category        | date       | Number of shares<br>(shares)<br>( A ) | Weights (days)<br>( B ) | Weighted average<br>number of shares<br>(XB/182) |
|-----------------|------------|---------------------------------------|-------------------------|--------------------------------------------------|
| groundwork      | 2020-01-01 | 12,280,626                            | 182                     | 12,280,626                                       |
| Treasury Stocks | 2020-01-01 | (2,852)                               | 182                     | (2,852)                                          |
| Treasury Stocks | 2020-03-19 | (5,000)                               | 104                     | (2,857)                                          |
| Treasury Stocks | 2020-03-20 | (8,164)                               | 103                     | (4,620)                                          |
| Treasury Stocks | 2020-03-23 | (10,000)                              | 100                     | (5,495)                                          |
| Treasury Stocks | 2020-03-24 | (10,000)                              | 99                      | (5,440)                                          |
| Treasury Stocks | 2020-03-26 | (10,000)                              | 97                      | (5,330)                                          |
| Treasury Stocks | 2020-03-27 | (10,000)                              | 96                      | (5,275)                                          |
| Treasury Stocks | 2020-03-30 | (8,075)                               | 93                      | (4,126)                                          |
| Treasury Stocks | 2020-03-31 | (8,694)                               | 92                      | (4,395)                                          |
| Treasury Stocks | 2020-04-01 | (10,000)                              | 91                      | (5,000)                                          |
| Treasury Stocks | 2020-04-02 | (1,090)                               | 90                      | (539)                                            |
| Treasury Stocks | 2020-04-03 | (655)                                 | 89                      | (320)                                            |
| Treasury Stocks | 2020-04-08 | (5,000)                               | 84                      | (2,308)                                          |
| Treasury Stocks | 2020-04-09 | (1,500)                               | 83                      | (684)                                            |
| Treasury Stocks | 2020-04-10 | (1,254)                               | 82                      | (565)                                            |
| Treasury Stocks | 2020-04-13 | (5,000)                               | 79                      | (2,170)                                          |
| Treasury Stocks | 2020-04-14 | (1,333)                               | 78                      | (571)                                            |
| Sumsystem       |            | 12,182,009                            |                         | 12,228,079                                       |

## 28.2 Diluted earnings per share

Since there are no diluted potential common shares held by the controlling company in the current and first half of the year, the basic earnings per share and diluted earnings per share in the first half and the first half of the year are the same.

## 29. Cash Flow Statement

29.1 The breakdown of cash flow generated from operations is as follows:

(Unit: thousands of won)

| category                                              | Half-term   |            | First Half  |            |
|-------------------------------------------------------|-------------|------------|-------------|------------|
| 1. Half-year net profit                               |             | 38,239,199 |             | 21,306,215 |
| 2. Coordination                                       |             | 21,396,806 |             | 14,507,392 |
| (1) Addition of expenses                              | 30,663,152  |            | 20,167,256  |            |
| Corporate Tax Expense                                 | 12,307,781  |            | 6,507,238   |            |
| Interest Expense                                      | 75,325      |            | 101,073     |            |
| Retirement benefits                                   | 1,620,991   |            | 107,739     |            |
| Foreign Exchange Conversion Loss                      | 642,218     |            | 1,092,721   |            |
| Sales Guarantee Fee (Buy-back)                        | (111,759)   |            | 652,266     |            |
| Large damage ratio                                    | 1,362,106   |            | 1,661,620   |            |
| Loss on disposal of tangible assets                   | 311,295     |            | 1           |            |
| Loss on disposal of intangible assets                 | -           |            | 70,000      |            |
| Inventory valuation loss                              | 6,197,701   |            | 2,410,754   |            |
| 당기손익공정가치측정금융자산평가손실                                    | 736,910     |            | -           |            |
| Loss on disposal of investment stocks of subsidiaries | -           |            | 11,612      |            |
| Equity method loss                                    | 38,642      |            | -           |            |
| Depreciation                                          | 4,945,148   |            | 7,030,628   |            |
| Tangible Asset Impairment Loss                        | 2,135,976   |            | -           |            |
| Amortization of intangible assets                     | 400,818     |            | 521,604     |            |
| (2) Deduction of profits                              | (9,266,346) |            | (5,659,864) |            |
| Interest Income                                       | 328,558     |            | 767,592     |            |
| Dividend Income                                       | -           |            | 5,400       |            |
| Foreign Exchange Conversion Profit                    | 6,835,952   |            | 4,504,468   |            |
| Equity Profit                                         | -           |            | 72,722      |            |
| 당기손익공정가치측정금융자산평가이익                                    | 2,061,237   |            | 301,145     |            |



|                                                  |              |              |              |              |
|--------------------------------------------------|--------------|--------------|--------------|--------------|
| Gains on disposal of tangible assets             | 40,599       |              | 8,537        |              |
| 3. Changes in working capital                    |              | (73,939,096) |              | (29,162,732) |
| Increase in accounts receivable                  | (48,645,384) |              | (22,296,039) |              |
| Increase in receivables                          | (1,374,682)  |              | (627,382)    |              |
| Increase in advance payments                     | (1,718,505)  |              | (298,849)    |              |
| Increase in Advance Costs                        | (739,965)    |              | -            |              |
| Increase in inventories                          | (24,634,642) |              | (19,604,884) |              |
| Decrease (increase) of other current assets      | 351,096      |              | (27,042)     |              |
| Reduction of long-term prepayment costs          | 254,555      |              | 206,983      |              |
| Increase in long-term receivables                | (76)         |              | -            |              |
| Increase in other non-current assets             | -            |              | (282,286)    |              |
| Increase in payables                             | 2,612,011    |              | 3,604,435    |              |
| Reduction of payables                            | (715,403)    |              | -            |              |
| Reduction of unpaid expenses                     | (422,439)    |              | (363,404)    |              |
| Increase in upfront payment                      | 805,527      |              | 8,259,533    |              |
| Increase in Player Revenue                       | 929,753      |              | 1,059,854    |              |
| Increase in Deposits                             | 474,596      |              | 450,011      |              |
| Increase (decrease) of other current liabilities | (384,137)    |              | 790,022      |              |
| Reduction of long-term payables                  | (5,768)      |              | (33,684)     |              |
| Payment of severance pay                         | (725,633)    |              | -            |              |
| Cash flow from operations                        |              | (14,303,091) |              | 6,650,875    |

29.2 During the first half of the year and the first half of the year, the main transactions without cash inflows and outflows are as follows.

(Unit: thousands of won)

| History     | Half-term | First Half |
|-------------|-----------|------------|
| Receivables | 176,029   | 236,186    |

29.3 The changes in liabilities incurred from financing activities during the current half are as follows.

<Half-year>

(Unit: thousands of won)

| category              | groundwork | Cash Flow | Non-cash fluctuations | End of the current half |
|-----------------------|------------|-----------|-----------------------|-------------------------|
| Short-term borrowings | 11,871,921 | (50,000)  | 12,916                | 11,834,837              |
| Lease Debt            | 36,509     | (17,800)  | 164,563               | 183,272                 |
| sum                   | 11,908,430 | (67,800)  | 177,479               | 12,018,109              |

<First half>

(Unit: thousands of won)

| category                                    | groundwork | Cash Flow   | Non-cash fluctuations | End of First Half |
|---------------------------------------------|------------|-------------|-----------------------|-------------------|
| Short-term borrowings                       | 13,736,605 | (1,789,708) | -                     | 11,946,897        |
| Lease Debt                                  | 10,375     | (6,600)     | 68                    | 3,843             |
| Total liabilities from financing activities | 13,746,980 | (1,796,308) | 68                    | 11,950,740        |

### 30. Transactions with Related Parties

#### 30.1 Status of Related Parties

As of the end of the reporting period, the consolidated companies and related companies that have a special relationship are as follows.

| Company     | area        | End of the current half | end of previous period |
|-------------|-------------|-------------------------|------------------------|
| WINTEC      | South Korea | Affiliates              | Affiliates             |
| Soleo, etc. | South Korea | Other Related Parties   | Other Related Parties  |

#### 30.2 Compensation for key executives

The main management of the controlling company consists of registered officers who have important authority and responsibility for the planning, operation, and control of corporate activities, and the compensation for the key management is as follows.

(Unit: thousands of won)

| category            | Half-term | First Half |
|---------------------|-----------|------------|
| pay                 | 1,001,857 | 944,902    |
| Retirement benefits | 20,210    | 14,960     |
| sum                 | 1,022,067 | 959,862    |

30.3 During the first half of the year and the first half of the year, the breakdown of revenue-cost transactions with related parties is as follows

(Unit: thousands of won)

| Related Parties | History                        | Half-term      |                   | First Half     |                   |
|-----------------|--------------------------------|----------------|-------------------|----------------|-------------------|
|                 |                                | Profit Trading | Cost Transactions | Profit Trading | Cost Transactions |
| WINTEC          | Receiving Dividends            | -              | -                 | 250,000        | -                 |
|                 | Purchase                       | -              | -                 | -              | 5,364             |
| Soleo, etc.     | Sales                          | 50,961         | -                 | -              | -                 |
|                 | Rental income                  | 85,740         | -                 | 62,341         | -                 |
|                 | Purchase                       | -              | 1,699,072         | -              | 2,618,389         |
|                 | Acquisition of tangible assets | -              | 72,473            | -              | -                 |
|                 | Non-dividend pay               | -              | -                 | -              | 15,675            |
| sum             |                                | 136,701        | 1,771,545         | 312,341        | 2,639,428         |

30.4 As of the end of the reporting period, the breakdown of receivables and debt balances resulting from transactions with consolidated companies and related parties is as follows:

(Unit: thousands of won)

| Related Parties | History             | End of the current half | end of previous period |
|-----------------|---------------------|-------------------------|------------------------|
| Soleo, etc.     | Accounts receivable | 267,762                 | 247,574                |
|                 | Receivables         | 17,035                  | 10,423                 |
|                 | Advance Payments    | 1,947,475               | 687,598                |
|                 | Payables            | 1,124,259               | 489,899                |
|                 | Payables            | 138,955                 | 145,772                |
|                 | sum                 | 3,495,486               | 1,581,266              |

### 31. Contingent Liabilities and Commitments

31.1 As of the end of the reporting period, the payment guarantees provided by the consolidated company from others are as follows:

(KRW: KRW)

| Provider                       | Guarantee   | Warranty Details                                      |
|--------------------------------|-------------|-------------------------------------------------------|
| Ceo                            | 3,371,805   | Payment Guarantee for Borrowed Funds                  |
|                                | 22,569,600  | Payment guarantee for borrowings and accounts payable |
| Seoul Guarantee Insurance      | 2,185,940   | Performance Guarantee                                 |
| Industrial Bank of Korea (IBK) | USD 507,300 | Foreign Currency Payment Guarantee                    |

31.2 As of the end of the reporting period, the details of the payment guarantees provided by the controlling company to related parties are as follows.

| Related Parties | Personality of related parties | Financial    | Guarantee     | Warranty Details                     |
|-----------------|--------------------------------|--------------|---------------|--------------------------------------|
| Innovavent GmbH | Subsidiaries                   | Shinhan Bank | EUR 2,090,000 | Payment Guarantee for Borrowed Funds |

31.3 As of the end of the reporting period, the main agreements concluded with financial institutions are as follows

(KRW: KRW)

| Financial                      | category                           | Commitment Limit | Executable  |
|--------------------------------|------------------------------------|------------------|-------------|
| Industrial Bank of Korea (IBK) | General Fund Loans                 | 2,000,000        | 2,000,000   |
|                                | Purchase Card                      | 15,000,000       | 6,138,599   |
|                                | Foreign Currency Payment Guarantee | USD 1,600,000    | USD 507,300 |
| KDB                            | Facility Loans                     | 7,000,000        | 7,000,000   |
| Woori Bank                     | Loans in won                       | -                | 25,000      |
| sum                            |                                    | 24,000,000       | 15,163,599  |
|                                |                                    | USD 1,600,000    | USD 507,300 |

31.4 As of the end of the reporting period, there are no significant pending litigation cases.

## 32. Information by Business Sector

32.1 The business division is divided based on the goods or services provided by the consolidated company, and the financial information of each division is used for internal management purposes, and the two reporting business divisions are as follows.

| Sector                  | Nature of sales                                                       |
|-------------------------|-----------------------------------------------------------------------|
| Semiconductor Machinery | Manufacture and sale of semiconductor machinery and sales of products |
| Toll Processing         | Toll processing of semiconductors                                     |

32.2 During the first half of the year and the first half of the year, the profit and loss information of each business division, operating assets, and liabilities are as follows

(Unit: thousands of won)

| category             | Half-term               |                 |             | First Half              |                 |             |
|----------------------|-------------------------|-----------------|-------------|-------------------------|-----------------|-------------|
|                      | Semiconductor Machinery | Toll Processing | sum         | Semiconductor Machinery | Toll Processing | sum         |
| Sales                | 196,125,092             | 1,371,519       | 197,496,611 | 145,886,485             | 2,300,187       | 148,186,672 |
| Cost of Goods Sold   | 125,968,436             | 4,482,877       | 130,451,313 | 105,397,054             | 2,446,699       | 107,843,753 |
| Gross Margin         | 70,156,656              | (3,111,359)     | 67,045,297  | 40,489,431              | (146,512)       | 40,342,919  |
| Operating Profit     | 48,840,596              | (3,260,424)     | 45,580,172  | 22,478,081              | (430,460)       | 22,047,622  |
| Half-year net profit | 41,550,602              | (3,311,403)     | 38,239,199  | 21,381,819              | (345,672)       | 21,036,147  |
| Operating Assets     | 524,207,879             | 3,665,828       | 527,873,707 | 475,541,788             | 7,497,850       | 483,039,638 |
| Operating Debt       | 79,606,353              | 556,694         | 80,163,047  | 67,259,545              | 1,046,482       | 68,306,028  |

32.3 During the first half of the year and the first half of the year, the information by regional sector is as follows.

(Unit: KRW in million)

| category | hawk Withdrawals |            |
|----------|------------------|------------|
|          | Half-term        | First Half |
| domestic | 90,819           | 49,348     |
| abroad   | 106,677          | 98,839     |
| sum      | 197,496          | 148,187    |

32.4 Information relating to external customers, which account for more than 10% of the consolidated company's revenue, includes:



(Unit: KRW in million)

| category   | hawk Withdrawals |            |
|------------|------------------|------------|
|            | Half-term        | First Half |
| Customer 1 | 33,111           | 43,558     |
| Customer 2 | 10,409           | 21,784     |
| sum        | 43,520           | 65,342     |

### 33. Purpose and Policy of Financial Risk Management

#### 33.1 Overview of Risk Management

Consolidated companies are exposed to credit risk, liquidity risk, foreign exchange risk, interest rate risk and other risks as a result of operating financial instruments.

This Commentary contains qualitative and quantitative disclosures on the degree of exposure of the consolidated company to the above risks and the objectives, policies and procedures of capital management and risk management carried out by the consolidated companies in this regard, as well as the risk measurement methods.

#### 33.2 Risk Management Conceptual System

The purpose of risk management in a consolidated company is to identify potential risks affecting the financial performance of a consolidated company and to reduce, eliminate or avoid them to an acceptable level for the consolidated company. He establishes and operates enterprise-wide risk management policies and procedures for consolidated companies, and is responsible for risk management in the financial department of consolidated companies.

#### 33.3 Exchange Risk Management

Consolidated companies export a significant portion of their products and commodities and are subject to the risk of exchange rate fluctuations in foreign receivables due to export transactions. In addition, we rely on imports of some of the raw materials necessary for major production, and the import transaction of these raw materials involves the risk of price fluctuations of raw materials due to exchange rate fluctuations and the risk of exchange rate fluctuations in foreign currency financial liabilities incurred when importing raw materials.

(1) As of the end of the reporting period, the book value of assets and liabilities in foreign currencies other than functional currencies is as follows:

&lt;End of the current half&gt;

(KRW: KRW)

| category | asset | debt |
|----------|-------|------|
|----------|-------|------|

|     | foreign currency | Artwork    | foreign currency | Artwork   |
|-----|------------------|------------|------------------|-----------|
| USD | 85,007,441       | 96,058,408 | 4,891,891        | 5,527,837 |
| JPY | 74,742,164       | 763,955    | 16,400,000       | 167,628   |
| EUR | 196,260          | 263,856    | 951,871          | 1,279,715 |
| GBP | 3,616            | 5,656      | 100,914          | 157,833   |
| CNY | 1,236,450        | 216,181    | 17,408           | 3,044     |
| HKD | 18,597           | 2,707      | -                | -         |
| sum |                  | 97,310,763 |                  | 7,136,057 |

<End of the previous year>

(KRW: KRW in thousands)

| category | asset            |             | partstick        |           |
|----------|------------------|-------------|------------------|-----------|
|          | foreign currency | Artwork     | foreign currency | Artwork   |
| USD      | 100,451,322      | 109,291,038 | 2,855,691        | 3,106,992 |
| JPY      | 32,959,433       | 347,478     | 15,650,000       | 164,992   |
| EUR      | 185,000          | 247,574     | 487,167          | 651,947   |
| GBP      | 3,616            | 5,361       | 143,263          | 212,373   |
| CNY      | 1,271,950        | 212,365     | 5,989            | 1,000     |
| HKD      | 18,597           | 2,610       | -                | -         |
| sum      |                  | 110,106,426 |                  | 4,137,304 |

(2) If there is a 10% change in the won exchange rate for each foreign currency as of the end of the viewing period, the impact of the exchange rate change on the current profit and loss will be as follows.

(KRW: KRW in thousands)

| category | Half-term               |                               | First Half              |                               |
|----------|-------------------------|-------------------------------|-------------------------|-------------------------------|
|          | 10% appreciation of KRW | When KRW is devaluated by 10% | 10% appreciation of KRW | When KRW is devaluated by 10% |
| USD      | (9,053,057)             | 9,053,057                     | (8,711,734)             | 8,711,734                     |
| JPY      | (59,633)                | 59,633                        | (37,306)                | 37,306                        |
| EUR      | 101,586                 | (101,586)                     | 91,729                  | (91,729)                      |

|     |             |           |             |           |
|-----|-------------|-----------|-------------|-----------|
| GBP | 15,218      | (15,218)  | 14,540      | (14,540)  |
| CNY | (21,314)    | 21,314    | (16,336)    | 16,336    |
| HKD | (271)       | 271       | (288)       | 288       |
| sum | (9,017,471) | 9,017,471 | (8,659,395) | 8,659,395 |

### 33.4 Risk of stock price fluctuations

Consolidated companies invest in equity securities, including listed and unlisted stocks, for liquidity management and business needs. Consolidated companies use one or more direct or indirect investment vehicles to do so.

On the end of the reporting period, the market value (acquisition value of unlisted shares) of equity securities investment (excluding subsidiaries and related companies) of consolidated companies was KRW 9,060,601 (KRW 4,108,438 at the end of the previous year) (see Note 7).

### 33.5 Interest Rate Fluctuation Risk

Consolidated companies are exposed to interest rate fluctuation risk in relation to their borrowings. The management of a consolidated company regularly measures the risk of fluctuations in the fair value or future cash flows of financial instruments due to fluctuations in market interest rates and maintains an appropriate balance between fixed-rate and floating rate borrowings.

If the interest rate changes by 100 basis points as of the end of the reporting period, the impact of the change in interest expense arising from the variable rate non-borrowing on the net profit before tax expense is as follows:

(Unit: thousands of won)

| category         | Half-term              |              | First Half             |              |
|------------------|------------------------|--------------|------------------------|--------------|
|                  | A 100 basis point rise | A 100bp drop | A 100 basis point rise | A 100bp drop |
| Interest Expense | (118,348)              | 118,348      | (119,058)              | 119,058      |

### 33.6 Liquidity Risk Management

Liquidity risk is the risk of not being able to finance all financial contract commitments by maturity.

As of the end of the reporting period, the consolidated company's debt-to-equity ratio was 17.91% and current ratio was 425.13%, with the aim of maintaining a balance between continuity and flexibility in financing through the use of bank borrowings. However, the consolidated company considered the liquidity risk to be low because it was easy enough to access the source of financing and the debt maturing within 12 months could be extended from the same borrower.

(Unit: thousands of won)

| category              | Less than 1 year | 1 year~5 years | system     |
|-----------------------|------------------|----------------|------------|
| Short-term borrowings | 11,834,838       | -              | 11,834,838 |

### 33.7 Credit Risk

Credit risk is the risk of a counterparty failing to meet its obligations and resulting in losses. Consolidated companies are primarily exposed to credit risk due to financial activities such as receivables-related business activities and deposits at financial institutions, foreign exchange transactions, and other financial instruments.

#### (1) Credit policy related to accounts receivable

Customer credit risk is managed by each business unit that is required to comply with the policies and procedures of the consolidated companies and the controls related to customer credit risk management. Credit limits are set for all customers based on the internal rating system standards set by the Accounts Receivable Management Team. The credit rating of the customer is based on the credit rating score, which is prepared by considering various factors. The amount of accounts receivable is regularly monitored and is guaranteed by a letter of credit or other form of credit insurance and collateral for sales to major customers.

### 33.8 Capital Management

The primary purpose of capital management is to maintain a high credit rating and sound capital ratio in order to maintain the operating activities of the consolidated company and maximize shareholder value.

Consolidated companies are revising their capital structure in accordance with changes in the economic environment, and for this purpose, they are required to revise their dividend policies, reduce their capital, or consider issuing new shares. On the other hand, there has been no change in the purpose, policies and procedures of capital management, and the debt-to-equity ratio and current ratio are used as capital management indicators.

As of the end of the reporting period, the consolidated companies' debt-to-equity ratios and current ratios are as follows:

(Unit: thousands of won)

| category                   | End of the current half | end of previous period |
|----------------------------|-------------------------|------------------------|
| Debt (A)                   | 80,163,047              | 71,342,149             |
| Capital (B)                | 447,710,661             | 409,813,624            |
| Debt-to-Equity Ratio (A/B) | 17.91%                  | 17.41%                 |
| Current Assets (C)         | 331,226,223             | 283,812,070            |
| Current Debt (D)           | 77,912,077              | 70,299,708             |

|                     |         |         |
|---------------------|---------|---------|
| Current Ratio (C/D) | 425.13% | 403.72% |
|---------------------|---------|---------|

### 33.9 Fair Value

#### (1) Fair Value

The breakdown of the book value and fair value of all financial instruments accounted for in the consolidated company's financial statements as of the end of the reporting period is as follows:

(Unit: thousands of won)

| category                                            | End of the current half |            | end of previous period |            |
|-----------------------------------------------------|-------------------------|------------|------------------------|------------|
|                                                     | Book Value              | Fair Value | Book Value             | Fair Value |
| <Financial Assets>                                  |                         |            |                        |            |
| Cash and cash equivalents                           | 70,262,198              | (Note 1)   | 96,802,642             | (Note 1)   |
| Receivables and other receivables                   | 119,934,147             | (Note 1)   | 67,442,982             | (Note 1)   |
| Money Markets                                       | 10,093,162              | (Note 1)   | 9,930,781              | (Note 1)   |
| Other Financial Assets                              | 2,250,713               | (Note 1)   | 2,111,783              | (Note 1)   |
| Current P&L - Fair Value Financial Assets           | 31,804,008              | 31,804,008 | 30,405,759             | 30,405,759 |
| Other Comprehensive P&L-Fair Value Financial Assets | 5,511,259               | 5,511,259  | 4,108,438              | 4,108,438  |
| Total Financial Assets                              | 239,855,487             | 37,315,267 | 210,801,385            | 34,514,197 |
| <Financial Debt>                                    |                         |            |                        |            |
| Accounts payable and other liabilities              | 32,158,967              | (Note 1)   | 29,132,670             | (Note 1)   |
| Lease Debt                                          | 183,271                 | (Note 1)   | 36,509                 | (Note 1)   |
| Short-term borrowings                               | 11,834,838              | (Note 1)   | 11,871,922             | (Note 1)   |
| Total financial liabilities                         | 44,177,076              |            | 41,041,101             |            |

(Note 1) Since the book value is a reasonable approximation of the fair value, it is excluded from the fair value disclosure.

#### (2) Fair Value Hierarchy

In order to determine and disclose the fair value of financial instruments, the consolidated company used a fair value hierarchy system that reflects the significance of the input variables used in the fair value measurement.

| Division | Significance of input variables |
|----------|---------------------------------|
|----------|---------------------------------|



|         |                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | The quoted price of the market for the same asset or liability, the fair value using the input variables observable in the market<br>(Excludes the quoted price included in Level 1.)<br>Fair Value Using Unobservable Input Variables |
| Level 2 |                                                                                                                                                                                                                                        |
| Level 3 |                                                                                                                                                                                                                                        |

The fair value measurement value according to the above hierarchy of the consolidated company is as follows:

<End of the current half>

(Unit: thousands of won)

| category                                                        | Level 1   | Level 2    | Level 3   | sum        |
|-----------------------------------------------------------------|-----------|------------|-----------|------------|
| <Financial Assets>                                              |           |            |           |            |
| Current P&L-Fair Value Measurement Financial Assets             | -         | 25,254,667 | 6,549,341 | 31,804,008 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | 2,952,409 | -          | 2,558,850 | 5,511,259  |
| Total Financial Assets                                          | 2,952,409 | 25,254,667 | 9,108,191 | 37,315,267 |

<End of the previous year>

(Unit: thousands of won)

| category                                                        | Level 1   | Level 2    | Level 3   | sum        |
|-----------------------------------------------------------------|-----------|------------|-----------|------------|
| <Financial Assets>                                              |           |            |           |            |
| Current P&L-Fair Value Measurement Financial Assets             | -         | 25,355,602 | 5,050,157 | 30,405,759 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | 1,549,588 | -          | 2,558,850 | 4,108,438  |
| Total Financial Assets                                          | 1,549,588 | 25,355,602 | 7,609,007 | 34,514,197 |

## 4. Financial Statements

Statement of Financial Position  
28th Semi-Term End 2021.06.30 As  
of 27th Term End 2020.12.31

(Unit : KRW)

|                                           | End of the 28th Semi-Term | 27th Final      |
|-------------------------------------------|---------------------------|-----------------|
| asset                                     |                           |                 |
| Current Assets                            | 260,105,647,113           | 236,065,495,332 |
| Cash and cash equivalents                 | 35,301,712,757            | 71,020,154,382  |
| Receivables and other current receivables | 115,958,955,390           | 69,206,212,753  |
| Other Current Financial Assets            | 9,896,762,231             | 9,883,680,636   |

|                                                                  |                 |                 |
|------------------------------------------------------------------|-----------------|-----------------|
| Other current non-financial assets                               | 4,716,976,697   | 3,768,485,551   |
| Inventory                                                        | 94,231,240,038  | 82,186,962,010  |
| Non-current assets                                               | 204,383,664,401 | 192,326,440,118 |
| Long-term receivables and other non-current receivables          | 29,048,034,234  | 17,735,468,632  |
| Tangible Assets                                                  | 98,202,616,738  | 99,465,693,389  |
| Intangible Assets                                                | 5,051,293,173   | 5,028,854,291   |
| Investment Stocks of Subsidiaries and Related Companies          | 20,813,180,074  | 20,813,180,074  |
| Other Non-Current Financial Assets                               | 36,642,360,038  | 35,099,882,022  |
| Other non-current non-financial assets                           | 1,513,685,609   | 1,497,118,809   |
| Deferred Tax Assets                                              | 13,112,494,535  | 12,686,242,901  |
| Total Assets                                                     | 464,489,311,514 | 428,391,935,450 |
| debt                                                             |                 |                 |
| Current Liabilities                                              | 77,891,840,431  | 73,268,215,529  |
| Accounts payable and other current liabilities                   | 45,835,245,382  | 42,156,257,413  |
| Liquidity Finance Lease Debt                                     | 183,271,159     | 36,508,590      |
| Short-term borrowings                                            | 9,025,000,000   | 9,075,000,000   |
| Corporate tax payable                                            | 10,216,017,591  | 7,951,744,505   |
| Other Current Liabilities                                        | 12,632,306,299  | 14,048,705,021  |
| Non-current bonds                                                | 100,000,000     |                 |
| Long-term purchase obligations and other non-current liabilities | 100,000,000     |                 |
| Total Debt                                                       | 77,991,840,431  | 73,268,215,529  |
| capital                                                          |                 |                 |
| capital                                                          | 6,159,775,000   | 6,159,775,000   |
| Common Equity Capital                                            | 6,159,775,000   | 6,159,775,000   |
| Capital surplus                                                  | 76,716,943,674  | 76,716,943,674  |
| Excess of stock issuance                                         | 72,733,291,234  | 72,733,291,234  |
| Other Capital Surplus                                            | 3,983,652,440   | 3,983,652,440   |
| Other Capital Components                                         | (5,572,036,169) | (5,572,036,169) |
| Treasury Stocks                                                  | (5,572,036,169) | (5,572,036,169) |

|                                                       |                 |                 |
|-------------------------------------------------------|-----------------|-----------------|
| Other Comprehensive Profit and Loss Cumulative Amount | (161,657,220)   | (161,657,220)   |
| Retained earnings (loss)                              | 309,354,445,798 | 277,980,694,636 |
| Profit Reserve                                        | 2,844,932,595   | 2,478,304,605   |
| Undisposed retained earnings (undisposed loss)        | 306,509,513,203 | 275,502,390,031 |
| Total Capital                                         | 386,497,471,083 | 355,123,719,921 |
| Total equity and debt                                 | 464,489,311,514 | 428,391,935,450 |

Comprehensive Income Statement  
28th Semester 2021.01.01 to 2021.06.30 27th  
Semester 2020.01.01 to 2020.06.30

(Unit : KRW)

|                                                                                                                  | The 28th half year |                 | The 27th Annual Quarter |                 |
|------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-----------------|
|                                                                                                                  | 3 months           | accumulation    | 3 months                | accumulation    |
| Revenue (sales)                                                                                                  | 102,100,973,438    | 179,007,386,155 | 80,117,037,714          | 139,996,544,019 |
| Cost of Goods Sold                                                                                               | 66,996,934,703     | 124,514,209,310 | 60,861,436,726          | 106,937,688,113 |
| Gross Margin                                                                                                     | 35,104,038,735     | 54,493,176,845  | 19,255,600,988          | 33,058,855,906  |
| Selling and Administrative Expenses                                                                              | 8,037,997,457      | 16,781,860,315  | 7,751,430,699           | 14,987,741,315  |
| Operating profit (loss)                                                                                          | 27,066,041,278     | 37,711,316,530  | 11,504,170,289          | 18,071,114,591  |
| Other Revenue                                                                                                    | 304,601,554        | 952,818,360     | 591,632,561             | 928,812,951     |
| Other Expenses                                                                                                   | 392,065,845        | 457,542,868     | 87,814,626              | 267,429,429     |
| Financial Revenue                                                                                                | 1,787,860,703      | 9,735,052,957   | 1,100,354,018           | 9,524,326,976   |
| Finance Costs                                                                                                    | 810,255,778        | 2,770,801,695   | 986,983,768             | 2,177,134,839   |
| 법인세비용차감전순이익(손실)                                                                                                  | 27,956,181,912     | 45,170,843,284  | 12,121,358,474          | 26,079,690,250  |
| Corporate Tax Expense                                                                                            | 6,965,276,698      | 10,130,812,222  | 610,362,305             | 3,321,118,937   |
| Net income (loss)                                                                                                | 20,990,905,214     | 35,040,031,062  | 11,510,996,169          | 22,758,571,313  |
| Other Comprehensive P&L                                                                                          |                    |                 | 1,986,716,677           | 1,986,716,677   |
| Items that can be reclassified as current profit or loss                                                         |                    |                 |                         |                 |
| Other Comprehensive P&L-Fair Value Measurement Financial Asset Valuation P&L (Other Comprehensive P&L after tax) |                    |                 | 1,986,716,677           | 1,986,716,677   |
| Comprehensive P&L                                                                                                | 20,990,905,214     | 35,040,031,062  | 13,497,712,846          | 24,745,287,990  |
| Earnings per Share                                                                                               |                    |                 |                         |                 |
| Basic Earnings per Share (Loss) (Unit : KRW)                                                                     | 1,718              | 2,867           | 945                     | 1,861           |
| Diluted Earnings per Share (Loss) (Unit : KRW)                                                                   | 1,718              | 2,867           | 945                     | 1,861           |

Statement of changes in capital  
28th Semester 2021.01.01 to 2021.06.30 27th  
Semester 2020.01.01 to 2020.06.30

(Unit : KRW)

|                                                                                       | capital       |                             |                      |                             |                  |
|---------------------------------------------------------------------------------------|---------------|-----------------------------|----------------------|-----------------------------|------------------|
|                                                                                       | capital       | Excess of stock<br>issuance | Retained<br>earnings | Other Capital<br>Components | Total Capital    |
| 2020.01.01 (Initial Capital)                                                          | 6,159,775,000 | 72,733,291,234              | 246,621,949,29 4     | 3,903,892,771               | 329,418,908,29 9 |
| Net income (loss)                                                                     |               |                             | 22,758,571,313       |                             | 22,758,571,313   |
| Other Comprehensive P&L-Fair Value<br>Measurement Financial Asset Valuation<br>Income |               |                             |                      | 1,986,716,677               | 1,986,716,677    |
| Non-dividend pay                                                                      |               |                             | 1,847,504,700        |                             | 1,847,504,700    |
| Increases and decreases due to treasury stock<br>trading                              |               |                             |                      | (5,492,276,500)             | (5,492,276,500)  |
| 2020.06.30 (End Capital)                                                              | 6,159,775,000 | 72,733,291,234              | 267,533,015,90 7     | 398,332,948                 | 346,824,415,08 9 |
| 2021.01.01 (Initial Capital)                                                          | 6,159,775,000 | 72,733,291,234              | 277,980,694,63 6     | (1,750,040,949)             | 355,123,719,92 1 |
| Net income (loss)                                                                     |               |                             | 35,040,031,062       |                             | 35,040,031,062   |
| Other Comprehensive P&L-Fair Value<br>Measurement Financial Asset Valuation<br>Income |               |                             |                      |                             |                  |
| Non-dividend pay                                                                      |               |                             | 3,666,279,900        |                             | 3,666,279,900    |
| Increases and decreases due to treasury stock<br>trading                              |               |                             |                      |                             |                  |
| 2021.06.30 (Closing Capital)                                                          | 6,159,775,000 | 72,733,291,234              | 309,354,445,79 8     | (1,750,040,949)             | 386,497,471,08 3 |

Cash Flow Statement  
28th Semester 2021.01.01 to 2021.06.30 27th  
Semester 2020.01.01 to 2020.06.30 (Unit : KRW)

|                                      | The 28th half year | The 27th Annual<br>Quarter |
|--------------------------------------|--------------------|----------------------------|
| Cash Flow from Operating Activities  | (33,014,834,741)   | (1,969,921,420)            |
| Net income (loss)                    | 35,040,031,062     | 22,758,571,313             |
| Other adjustments for non-cash items | 14,296,696,772     | 5,043,634,251              |
| 영업활동으로인한자산·부채의변동                     | (74,458,925,897)   | (30,788,369,299)           |
| Interest Receipt (Sales)             | 447,193,195        | 650,131,329                |
| Interest Payment (Sales)             | (47,039,103)       | (64,416,784)               |

|                                                                                                      |                  |                  |
|------------------------------------------------------------------------------------------------------|------------------|------------------|
| Receiving dividends (sales)                                                                          |                  | 1,507,858,000    |
| Corporate Tax Payment (Refund)                                                                       | (8,292,790,770)  | (1,077,330,230)  |
| Cash Flow from Investment Activities                                                                 | (963,817,357)    | (7,090,760,303)  |
| Receiving government subsidies                                                                       | 541,170,975      |                  |
| Disposal of short-term financial instruments                                                         |                  | 27,148,313,216   |
| Disposal of tangible assets                                                                          | 24,400,000       | 15,909,091       |
| Disposal of intangible assets                                                                        |                  | 90,000,000       |
| Disposal of investment assets to subordinate companies                                               |                  | 697,145,092      |
| Disposal of Financial Assets Measuring Fair Value                                                    | 553,440,001      | 69,660,000       |
| Disposal of other comprehensive P&L fair value financial assets                                      |                  | 1,522,074,475    |
| Disposal of long-term loans and receivables                                                          | 357,800,000      | 44,988,000       |
| Reduction of rental deposits                                                                         | 4,792,018        | 463,544,126      |
| Reimbursement of government subsidies                                                                | (541,170,975)    |                  |
| Acquisition of short-term financial instruments                                                      | (13,081,595)     | (33,192,775,844) |
| Acquisition of tangible assets                                                                       | (778,227,160)    | (3,128,819,670)  |
| Acquisition of Intangible Assets                                                                     | (398,218,855)    | (186,664,789)    |
| Acquisition of financial assets measuring fair value                                                 | (194,800,000)    |                  |
| Acquisition of long-term loans and receivables                                                       | (355,000,000)    | (60,000,000)     |
| Increase in rental deposits                                                                          | (144,921,766)    | (394,134,000)    |
| Acquisition of other non-current financial assets                                                    |                  | (180,000,000)    |
| Acquisition of other non-current assets                                                              | (20,000,000)     |                  |
| Cash Flow from Financing Activities                                                                  | (3,634,079,900)  | (7,396,381,200)  |
| Increase in rental deposits                                                                          | 100,000,000      |                  |
| Repayment of short-term loans                                                                        | (50,000,000)     | (50,000,000)     |
| Payment of Financial Lease Debt                                                                      | (17,800,000)     | (6,600,000)      |
| Acquisition of treasury shares                                                                       |                  | (5,492,276,500)  |
| Non-dividend pay                                                                                     | (3,666,279,900)  | (1,847,504,700)  |
| Net increase (decrease) in cash and cash equivalents before adjusting for exchange rate fluctuations | (37,612,731,998) | (16,457,062,923) |
| Effect of exchange rate fluctuations on cash and cash equivalents                                    | 1,894,290,373    | 1,997,437,190    |
| Underlying cash and cash equivalents                                                                 | 71,020,154,382   | 48,897,966,608   |



|                                         |                |                |
|-----------------------------------------|----------------|----------------|
| End-of-period cash and cash equivalents | 35,301,712,757 | 34,438,340,875 |
|-----------------------------------------|----------------|----------------|

## 5. Financial Statement Annotations

28th Half-Year January 1, 2021 to June 30, 2021 27th Half-Year  
From January 1, 2020 to June 30, 2020

EO Technics

### 1. General

EO Technics Co., Ltd. (hereinafter referred to as the "Company") was established in December 1993 in Korea, and established a R&D center in 1994 to develop new products. The company was listed on KOSDAQ on August 24, 2000. The company's business is mainly engaged in the manufacture, sale, and import and export of laser marking systems and laser application technology products. The company has established a branch in the Philippines and local subsidiaries in Singapore, the United States, Taiwan, and China to develop overseas markets. The company's headquarters and factory are located in Anyang, Gyeonggi Province.

### 2. Financial Statement Preparation Standards and Important Accounting Policies

The following are the main accounting policies applied in the preparation of financial statements. Unless otherwise noted, these policies will continue to apply in the fiscal periods indicated.

#### 2.1 Financial Statement Preparation Standards

The Company's summary semi-annual financial statements for the six-month reporting period ended June 30, 2021 have been prepared in accordance with Corporate Accounting Standard No. 1034, "Interim Financial Reporting." These summary semi-annual financial statements are prepared in accordance with the international accounting standards adopted by Korea that are effective as of the end of the reporting period on June 30, 2021 or have been adopted earlier.

The Company's financial statements are separate financial statements pursuant to Corporate Accounting Standard No. 1027 "Separate Financial Statements". Investments in subsidiaries, joint ventures, and related companies are measured at cost based on direct equity investments, and dividends received from subsidiaries, joint ventures, and related companies are recognized as profit and loss at the time the right to dividend is confirmed.

The Interim Financial Statements do not contain all the information and notes required to be included in the Annual Financial Statements, so you should also refer to the information in the Annual Financial Statements for the accounting period ended December 31, 2020.

#### 2.1.1 Revised Standards and Interpretations Adopted by the Company

From the fiscal period beginning on January 1, 2021, the Company has newly applied the following revised standards and interpretations.

- (1) Corporate Accounting Standard No. 1116 Lease (Revised) - Practical Matters for COVID-19 Related Rent Discounts, etc.

#### Simplicity

As a practical convenience, the lessee may not be able to assess whether a rent discount that occurred as a direct result of COVID-19 constitutes a lease change. The lessee who makes this choice shall account for any change in the lease fee due to the rent increase, etc., in the manner prescribed by this Standard, if such change is not a lease change. There is no significant impact of the revision of the standards on the semi-annual financial statements.

- (2) Revision of Corporate Accounting Standards No. 1109 'Financial Instruments', No. 1039 'Financial Instruments: Recognition and Measurement', No. 1107 'Financial Instruments: Disclosure', No. 1104 'Insurance Contracts' and No. 1116 'Leases' - Interest Rate Index Reform Phase 2 (Revision)

With regard to the reform of interest rate indicators, exceptions such as adjusting the effective interest rate rather than the book value when substituting the interest rate indicator of a financial instrument measured by the amortization sponsor price, and allowing the continuation of hedging accounting without interruption even in the event of a substitution of the interest rate indicator in a risk-hedging relationship. The revision of the statement does not have a material impact on the semi-annual financial statements.

#### 2.1.2 Revised Standards and Interpretations Not Applied by the Company

The revised standards and interpretations that have been enacted or promulgated but have not been applied because the effective date has not arrived are as follows.

- (1) Revision of Corporate Accounting Standards No. 1103 'Business Combination' - Citation of Conceptual Framework

The definitions of assets and liabilities to be recognized have been revised to refer to the conceptual framework for revised financial reporting.

For liabilities and contingent liabilities that fall within the scope of application of Corporate Accounting Standard No. 1037 'Provisioned Liabilities, Contingent Liabilities and Contingent Assets' and Interpretation No. 2121 'Levies', exceptions have been added to apply to these standards and it has been clarified that contingent assets are not recognized on the date of acquisition. The amendments will take effect for fiscal years beginning on or after January 1, 2022, and will allow for early application. The Company does not anticipate any material impact on its semi-annual financial statements as a result of the amendments.

- (2) Revision of Corporate Accounting Standards No. 1016 'Tangible Assets' - Amount of Sale Before Intended Use

It requires companies to recognize the revenue generated from the sale of items produced before using the asset in the intended manner as a profit or loss along with the cost of production, and prohibits deducting it from the acquisition cost of tangible assets. The amendments will take effect for fiscal years beginning on or after January 1, 2022, and will allow for early application. The Company does not anticipate any material impact on its semi-annual financial statements as a result of the amendment.

(3) Revision of Corporate Accounting Standard No. 1037 'Provisioned Liabilities, Contingent Liabilities and Contingent Assets' - Loss-bearing Contracts: Cost of Contract Performance

When identifying loss-bearing contracts, we have clarified that the scope of contract performance costs is the allocation of incremental costs for the performance of the contract and other costs directly related to the performance of the contract. The amendments will take effect for fiscal years beginning on or after January 1, 2022, and will allow for early application. We do not expect the amendments to have a material impact on our semi-annual financial statements.

(4) Annual Improvement of International Accounting Standards Adopted by Korea 2018-2020

The 2018-2020 Annual Improvement of International Accounting Standards adopted by Korea shall be applied from the fiscal year beginning on or after January 1, 2022, and early application is permitted. The Company does not anticipate any material impact on its semi-annual financial statements as a result of this revision.

- Corporate Accounting Standard No. 1101 'First Adoption of International Accounting Standards Adopted by Korea' : Subsidiary companies that are the first companies to adopt
- Corporate Accounting Standard No. 1109 'Financial Instruments': 10% test-related fee for the purpose of eliminating financial liabilities
- Corporate Accounting Standard No. 1116 'Lease': Lease Incentives
- Corporate Accounting Standard No. 1041 'Agriculture, Forestry and Fisheries': Measurement of Fair Value

(5) Revision of Corporate Accounting Standards No. 1001 'Presentation of Financial Statements' - Current/Non-Current Classification of Liabilities

It is classified as current or non-current according to the actual rights that exist as of the end of the reporting period, without taking into account the exercise of the right to defer payment of liabilities or the expectations of management. In addition, the settlement of debt includes the transfer of equity instruments, except when the option to settle equity instruments in complex financial instruments meets the definition of equity instruments and is recognized separately from liabilities. This amendment shall apply for fiscal years beginning on or after January 1, 2023, and will allow for early application. The Company does not anticipate any material impact on its semi-annual financial statements as a result of the amendment.

(6) Revision of Corporate Accounting Standard No. 1116 'Lease' - COVID-19-related rent discounts to be provided after June 30, 2021, etc.

The Practical Simplicity Act, which allows users to avoid assessing whether a rent discount incurred as a direct result of COVID-19 constitutes a lease modification, has been extended to

include a reduction in lease fees that affect the amount of rent payable before June 30, 2022. Lessees should consistently apply practical simplicity to contracts with similar characteristics in similar situations. The amendment will take effect in fiscal years beginning on or after April 1, 2021, and can be adopted early. We do not expect the amendment to have a material impact on our semi-annual consolidated financial statements.

## 2.2 Accounting Policy

The significant accounting policy and calculation method applied in the preparation of the summary semi-annual financial statements are the same as the receivables book and calculation method applied in the preparation of the preliminary financial statements, except for changes due to the application of the revised standards described in Note 2.1.1.

## 3. Important Accounting Estimates and Assumptions

We make estimates and assumptions about the future. Estimates and assumptions are evaluated on an ongoing basis and are made by taking into account other factors, such as past experiences and reasonably foreseeable future events in the present situation. These accounting estimates may differ from actual results.

The material accounting estimates and assumptions used in the preparation of the summary semi-annual financial statements are identical to those applied in the preparation of the preliminary financial statements, except for the method of estimation used to determine the corporate income tax expense.

During 2021, the spread of COVID-19 has had a significant impact on the domestic and international economies. This can have a negative impact on poor productivity, a decrease or delay in sales, and the recovery of existing receivables. This could adversely affect the Company's financial condition and financial performance, which is expected to continue in the 2021 Annual Financial Statements.

Significant accounting estimates and assumptions used in the preparation of our interim financial statements are subject to changes in uncertainties due to COVID-19 and the ultimate impact of COVID-19 on our business, financial condition and performance cannot be anticipated at this time.

## 4. Categorical Financial Instruments

### 4.1 As of the end of the reporting period, the breakdown of financial assets by category is as follows:

<End of the current half>

(Unit: thousands of won)

| category | Amortization<br>Measurement | Measurement of<br>Profit and Loss Fair<br>Value | Other<br>Comprehensive<br>P&L-<br>Fair Value<br>Measurement | sum |
|----------|-----------------------------|-------------------------------------------------|-------------------------------------------------------------|-----|
|----------|-----------------------------|-------------------------------------------------|-------------------------------------------------------------|-----|



|                                                                 |             |            |           |             |
|-----------------------------------------------------------------|-------------|------------|-----------|-------------|
| Cash and cash equivalents                                       | 35,301,713  | -          | -         | 35,301,713  |
| Receivables and other receivables                               | 145,006,990 | -          | -         | 145,006,990 |
| Money Markets                                                   | 9,896,762   | -          | -         | 9,896,762   |
| Current P&L-Fair Value Measurement Financial Assets             | -           | 31,804,008 | -         | 31,804,008  |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | -           | -          | 2,558,850 | 2,558,850   |
| guitar                                                          | 2,279,502   | -          | -         | 2,279,502   |
| sum                                                             | 192,484,967 | 31,804,008 | 2,558,850 | 226,847,825 |

<End of the previous year>

(Unit: thousands of won)

| category                                                        | Amortization Measurement | Measurement of Profit and Loss Fair Value | Other Comprehensive P&L-Fair Value Measurement | sum         |
|-----------------------------------------------------------------|--------------------------|-------------------------------------------|------------------------------------------------|-------------|
| Cash and cash equivalents                                       | 71,020,154               | -                                         | -                                              | 71,020,154  |
| Receivables and other receivables                               | 86,941,681               | -                                         | -                                              | 86,941,681  |
| Money Markets                                                   | 9,883,681                | -                                         | -                                              | 9,883,681   |
| Current P&L-Fair Value Measurement Financial Assets             | -                        | 30,405,759                                | -                                              | 30,405,759  |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | -                        | -                                         | 2,558,850                                      | 2,558,850   |
| deposit                                                         | 2,135,273                | -                                         | -                                              | 2,135,273   |
| sum                                                             | 169,980,789              | 30,405,759                                | 2,558,850                                      | 202,945,398 |

#### 4.2 As of the end of the reporting period, the breakdown of financial liabilities by category is as follows:

<End of the current half>

(Unit: thousands of won)

| category                               | Amortization Measurement |
|----------------------------------------|--------------------------|
| Accounts payable and other liabilities | 41,936,315               |
| Lease Debt                             | 183,271                  |
| Short-term borrowings                  | 9,025,000                |
| sum                                    | 51,144,586               |

<End of the previous year>

(Unit: thousands of won)

| category | Amortization Measurement |
|----------|--------------------------|
|----------|--------------------------|



|                                        |            |
|----------------------------------------|------------|
| Accounts payable and other liabilities | 38,624,795 |
| Lease Debt                             | 36,509     |
| Short-term borrowings                  | 9,075,000  |
| sum                                    | 47,736,304 |

4.3 The main profit and loss breakdown by financial instrument category is as follows.

<Half-year>

(Unit: thousands of won)

| category                        | Amortization Measurement | Measurement of Profit and Loss Fair Value | sum       |
|---------------------------------|--------------------------|-------------------------------------------|-----------|
| Interest Income                 | 304,494                  | -                                         | 304,494   |
| Interest Expense                | (47,586)                 | -                                         | (47,586)  |
| 당기손익-공정가치측정금융자산평가손익             | -                        | 1,324,327                                 | 1,324,327 |
| Foreign Exchange Profit & Loss  | (412,337)                | -                                         | (412,337) |
| Foreign Exchange Conversion P&L | 5,795,353                | -                                         | 5,795,353 |
| sum                             | 5,639,924                | 1,324,327                                 | 6,964,251 |

<First half>

(Unit: thousands of won)

| category                                                                    | Amortization Measurement | Other Comprehensive P&L-Fair Value Measurement | sum         |
|-----------------------------------------------------------------------------|--------------------------|------------------------------------------------|-------------|
| Interest Income                                                             | 730,993                  | -                                              | 730,993     |
| Interest Expense                                                            | (64,060)                 | -                                              | (64,060)    |
| Large damage ratio                                                          | (2,112,325)              | -                                              | (2,112,325) |
| Other major injuries                                                        | (141,097)                | -                                              | (141,097)   |
| Foreign Exchange Profit & Loss                                              | 1,142,047                | -                                              | 1,142,047   |
| Foreign Exchange Conversion P&L                                             | 3,729,209                | -                                              | 3,729,209   |
| Dividend Income                                                             | -                        | 5,400                                          | 5,400       |
| Other Comprehensive P&L-Fair Value Measurement<br>Financial Asset Valuation | -                        | 1,986,717                                      | 1,986,717   |
| sum                                                                         | 3,284,767                | 1,992,117                                      | 5,276,884   |

## 5. Cash and cash equivalents

5.1 As of the end of the reporting period, the composition of cash and cash equivalents is as follows:

(Unit: thousands of won)

| category            | End of the current half | end of previous period |
|---------------------|-------------------------|------------------------|
| Cash on hand        | 12,530                  | 29,523                 |
| Non-Demand Deposits | 35,289,183              | 70,990,631             |
| sum                 | 35,301,713              | 71,020,154             |

5.2 As of the end of the reporting period, there are no restricted financial instruments.

## 6. Receivables and other receivables

6.1 As of the end of the reporting period, the breakdown of accounts receivable and other receivables is as follows:

(Unit: thousands of won)

| category                        | End of the current half |             | end of previous period |             |
|---------------------------------|-------------------------|-------------|------------------------|-------------|
|                                 | Flow                    | Drift       | Flow                   | Drift       |
| Accounts receivable             | 126,507,367             | 29,023,784  | 80,099,155             | 17,708,419  |
| Deduction: Provision for losses | (13,994,816)            | -           | (12,702,450)           | -           |
| Receivables                     | 3,677,329               | -           | 1,796,968              | -           |
| Deduction: Provision for losses | (551,788)               | -           | (531,279)              | -           |
| Receivables                     | 320,863                 | 405,790     | 543,819                | 388,593     |
| Deduction: Provision for losses | -                       | (405,790)   | -                      | (388,593)   |
| Loans                           | -                       | 2,914,754   | -                      | 2,904,266   |
| Deduction: Provision for losses | -                       | (2,890,503) | -                      | (2,877,216) |
| sum                             | 115,958,955             | 29,048,035  | 69,206,213             | 17,735,469  |

6.2 The changes in the provision for losses on accounts receivable and other receivables during the current half and the first half are as follows:

(Unit: thousands of won)

| category                                                                         | Half-term  | First Half |
|----------------------------------------------------------------------------------|------------|------------|
| groundwork                                                                       | 16,499,538 | 17,949,126 |
| Increase (decrease) of provision for losses recognized as current profit or loss | 1,519,388  | 2,253,422  |
| Amount deducted due to non-recoverable                                           | (176,029)  | (236,186)  |

|             |            |            |
|-------------|------------|------------|
| Term Finals | 17,842,897 | 19,966,362 |
|-------------|------------|------------|

- 6.3 As of the end of the reporting period, the breakdown of receivables and other receivables based on delinquency dates for the purpose of measuring expected credit losses is as follows:

<End of the current half> (Unit: thousands of won)

| category                      |                                              | End of the current half | end of previous period |
|-------------------------------|----------------------------------------------|-------------------------|------------------------|
| Bonds that are not delinquent |                                              | 92,241,641              | 49,647,807             |
| Overdue receivables           | More than 6 months, but not more than 1 year | 25,077,182              | 15,964,640             |
|                               | More than 1 year, but not more than 2 years  | 17,630,442              | 13,251,269             |
|                               | More than 2 years                            | 27,900,621              | 24,577,504             |
|                               | Subtotal                                     | 70,608,245              | 53,793,413             |
| Provision for losses          |                                              | (17,842,897)            | (16,499,538)           |
| chief installment amount      |                                              | 145,006,989             | 86,941,682             |

- 6.4 As of the end of the reporting period, there is no provision of collateral for accounts receivable.

## 7. Other Financial Assets

- 7.1 As of the end of the reporting period, the breakdown of other financial assets is as follows:

(Unit: thousands of won)

| category                                                        | End of the current half |            | end of previous period |            |
|-----------------------------------------------------------------|-------------------------|------------|------------------------|------------|
|                                                                 | Flow                    | Drift      | Flow                   | Drift      |
| Money Markets                                                   | 9,896,762               | -          | 9,883,681              | -          |
| Current P&L-Fair Value Measurement Financial Assets             | -                       | 31,804,008 | -                      | 30,405,759 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | -                       | 2,558,850  | -                      | 2,558,850  |
| guitar                                                          | -                       | 2,279,502  | -                      | 2,135,273  |
| sum                                                             | 9,896,762               | 36,642,360 | 9,883,681              | 35,099,882 |

- 7.2 As of the end of the reporting period, the breakdown of money market instruments is as follows:

(Unit: thousands of won)

| History                     | customer                      | End of the current half |            | end of previous period |            |
|-----------------------------|-------------------------------|-------------------------|------------|------------------------|------------|
|                             |                               | Fair Value              | Book Value | Fair Value             | Book Value |
| Medium Gold Bond            | Industrial Bank of Korea      | 852,600                 | 852,600    | 852,600                | 852,600    |
| Electronic Short-Term Bonds | KB Securities                 | 7,852,864               | 7,852,864  | 7,840,825              | 7,840,825  |
| Electronic Short-Term Bonds | Mirae Asset Daewoo Securities | 1,184,970               | 1,184,970  | 1,183,932              | 1,183,932  |
| RP Deposits                 | KB Securities                 | 6,328                   | 6,328      | 6,324                  | 6,324      |
| sum                         |                               | 9,896,762               | 9,896,762  | 9,883,681              | 9,883,681  |

7.3 As of the end of the reporting period, the breakdown of financial assets measured at fair value is as follows:

(Unit: thousands of won)

| History                                             | End of the current half | end of previous period |
|-----------------------------------------------------|-------------------------|------------------------|
| Financial products other than Woori Financial Group | 22,314,796              | 22,619,143             |
| SVIC30 호신기술사업투자조합                                   | 3,549,341               | 2,050,157              |
| Others (pension savings, etc.)                      | 2,939,871               | 2,736,459              |
| Genovation No. 1 Private Equity Investment          | 3,000,000               | 3,000,000              |
| sum                                                 | 31,804,008              | 30,405,759             |

7.4 As of the end of the reporting period, the breakdown of unlisted stocks, which are other comprehensive P&L-fair value measurement financial assets, is as follows:

&lt;End of the current half&gt;

(Unit: thousands of won)

| Company                                      | Percentage of Equity (%) | Cost of acquisition | Book Value |
|----------------------------------------------|--------------------------|---------------------|------------|
| ITM                                          | 0.02                     | 600,008             | -          |
| GEOFILTECH                                   | 8.00                     | 200,001             | -          |
| Gyeonggi Broadcasting Co., Ltd. (Note 1)     | 0.29                     | 15,000              | 15,000     |
| Silverlake (1)                               | 10.00                    | 2,543,850           | 2,543,850  |
| United Technics International Corp. ("UTIC") | 10.42                    | 213,268             | -          |
| sum                                          |                          | 3,572,127           | 2,558,850  |

&lt;End of the previous year&gt;

(Unit: thousands of won)

| Company                                     | Percentage of Equity (%) | Cost of acquisition | Book Value |
|---------------------------------------------|--------------------------|---------------------|------------|
| ITM                                         | 0.02                     | 600,008             | -          |
| GEOFILTECH                                  | 8.00                     | 200,001             | -          |
| Gyeonggi Broadcasting Co., Ltd. (Note 1)    | 0.29                     | 15,000              | 15,000     |
| Silverlake (1)                              | 10.00                    | 2,543,850           | 2,543,850  |
| United Technics International Corp.("UTIC") | 10.42                    | 213,268             | -          |
| sum                                         |                          | 3,572,127           | 2,558,850  |

(Note 1) For non-marketable equity securities, the deviation in estimated cash flows is significant, and the probability of occurrence of various estimates cannot be reliably assessed, and the discount rate to be applied cannot be reliably calculated, so it was assessed as acquisition cost.

## 8. Inventory

The breakdown of inventory assets as of the end of the reporting period is as follows:

(Unit: thousands of won)

| category        | End of the current half |                         |            | end of previous period |                         |            |
|-----------------|-------------------------|-------------------------|------------|------------------------|-------------------------|------------|
|                 | Valuation               | Allowance for valuation | Book Value | Valuation              | Allowance for valuation | Book Value |
| goods           | 3,334,566               | -                       | 3,334,566  | 2,502,796              | -                       | 2,502,796  |
| product         | 28,787,963              | (2,044,066)             | 26,743,897 | 26,886,834             | (2,167,103)             | 24,719,731 |
| Work-in-process | 44,175,402              | (4,654,493)             | 39,520,909 | 33,256,806             | (1,593,475)             | 31,663,331 |
| Raw materials   | 26,531,755              | (3,575,469)             | 22,956,286 | 20,803,229             | (342,600)               | 20,460,629 |
| Pending         | 1,675,582               | -                       | 1,675,582  | 2,840,475              | -                       | 2,840,475  |
| sum             | 104,505,268             | (10,274,028)            | 94,231,240 | 86,290,140             | (4,103,178)             | 82,186,962 |

During the current half year, inventory valuation loss of KRW 6,170,850 (first half: KRW 2,410,754 thousand) was reflected in the cost of sales.



## 9. Investment in subsidiaries and related companies

### 9.1 As of the end of the reporting period, the investment stocks of subsidiaries and related companies are as follows:

(Unit: thousands of won)

| category                     | End of the current half | end of previous period |
|------------------------------|-------------------------|------------------------|
| Subsidiary Investment Stocks | 17,323,070              | 17,323,070             |
| Equity of Affiliates         | 3,490,110               | 3,490,110              |
| sum                          | 20,813,180              | 20,813,180             |

### 9.2 As of the end of the reporting period, the investment stocks of subsidiaries are as follows:

<End of the current half>

(Unit: thousands of won)

| category                       | Percentage of Equity (%) | Cost of acquisition | Book Value |
|--------------------------------|--------------------------|---------------------|------------|
| EMTECH                         | 49.67                    | 1,186,070           | 1,186,070  |
| REVIATECANSAN                  | 100.00                   | 4,700,000           | -          |
| EOL                            | 87.50                    | 3,800,000           | 3,079,687  |
| Laser International.Co., Ltd.  | 100.00                   | 996,540             | 345,557    |
| EO Technics Taiwan Co., Ltd.   | 100.00                   | 485,205             | 485,205    |
| Tianjin EO Technics.Co.,Ltd.   | 100.00                   | 2,203,720           | -          |
| Eo Technics Suzhou Co., Ltd.   | 100.00                   | 10,183,421          | 10,183,421 |
| EO-Technics India Pvt., Ltd.   | 100.00                   | 105,458             | 105,458    |
| EO-Technics Singapore Pte.     | 100.00                   | 117,293             | 117,293    |
| EO-Technics International Inc. | 100.00                   | 463,770             | 463,770    |
| Innovavent GmbH                | 100.00                   | 810,339             | 810,339    |
| EO Technics Shanghai           | 100.00                   | 338,490             | 338,490    |
| EO Technics Vietnam            | 100.00                   | 207,780             | 207,780    |
| sum                            |                          | 25,598,086          | 17,323,070 |

&lt;End of the previous year&gt;

| category                       | Percentage of Equity (%) | Cost of acquisition | Book Value |
|--------------------------------|--------------------------|---------------------|------------|
| EMTECH                         | 49.67                    | 1,186,070           | 1,186,070  |
| REVIATECANSAN                  | 100                      | 4,700,000           | -          |
| EOL                            | 87.5                     | 3,800,000           | 3,079,687  |
| Laser International.Co., Ltd.  | 100                      | 996,540             | 345,557    |
| EO Technics Taiwan Co., Ltd.   | 100                      | 485,205             | 485,205    |
| Tianjin EO Technics.Co.,Ltd.   | 100                      | 2,203,720           | -          |
| Eo Technics Suzhou Co., Ltd.   | 100                      | 10,183,421          | 10,183,421 |
| EO-Technics India Pvt., Ltd.   | 100                      | 105,458             | 105,458    |
| EO-Technics Singapore Pte.     | 100                      | 117,293             | 117,293    |
| EO-Technics International Inc. | 100                      | 463,770             | 463,770    |
| Innovavent GmbH                | 100                      | 810,339             | 810,339    |
| EO Technics Shanghai           | 100                      | 338,490             | 338,490    |
| EO Technics Vietnam            | 100                      | 207,780             | 207,780    |
| sum                            |                          | 25,598,086          | 17,323,070 |

9.3 The changes in investment stocks of subordinate companies during the current half and the first half are as follows.

<Half-year>

(Unit: thousands of won)

| category                       | Underlying book value | Acquire | disposal | Half-year book value |
|--------------------------------|-----------------------|---------|----------|----------------------|
| EMTECH                         | 1,186,070             | -       | -        | 1,186,070            |
| REVIATECANSAN                  | -                     | -       | -        | -                    |
| EOL                            | 3,079,687             | -       | -        | 3,079,687            |
| Laser International.Co., Ltd.  | 345,557               | -       | -        | 345,557              |
| EO Technics Taiwan Co., Ltd.   | 485,205               | -       | -        | 485,205              |
| Tianjin EO Technics.Co.,Ltd.   | -                     | -       | -        | -                    |
| Eo Technics Suzhou Co., Ltd.   | 10,183,421            | -       | -        | 10,183,421           |
| EO-Technics India Pvt., Ltd.   | 105,458               | -       | -        | 105,458              |
| EO-Technics Singapore Pte.     | 117,293               | -       | -        | 117,293              |
| EO-Technics International Inc. | 463,770               | -       | -        | 463,770              |
| Innovavent GmbH                | 810,339               | -       | -        | 810,339              |
| EO Technics Shanghai           | 338,490               | -       | -        | 338,490              |
| EO Technics Vietnam            | 207,780               | -       | -        | 207,780              |
| sum                            | 17,323,070            | -       | -        | 17,323,070           |

<First half>

| category        | Underlying book value | Acquire | disposal  | Half-year book value |
|-----------------|-----------------------|---------|-----------|----------------------|
| EMTECH          | 1,186,070             | -       | -         | 1,186,070            |
| REVIATECH BUSAN | 708,757               | -       | (708,757) | -                    |

(Unit: thousands of won)

|                                |            |   |           |            |
|--------------------------------|------------|---|-----------|------------|
| REVIATECANSAN                  | -          | - | -         | -          |
| EOL                            | 79,687     | - | -         | 79,687     |
| Laser International.Co., Ltd.  | 345,557    | - | -         | 345,557    |
| EO Technics Taiwan Co., Ltd.   | 485,205    | - | -         | 485,205    |
| Tianjin EO Technics.Co.,Ltd.   | -          | - | -         | -          |
| Eo Technics Suzhou Co., Ltd.   | 10,183,421 | - | -         | 10,183,421 |
| EO-Technics India Pvt., Ltd.   | 105,458    | - | -         | 105,458    |
| EO-Technics Singapore Pte.     | 117,293    | - | -         | 117,293    |
| EO-Technics International Inc. | 463,770    | - | -         | 463,770    |
| Innovavent GmbH                | 80,258     | - | -         | 80,258     |
| EO Technics Shanghai           | 338,490    | - | -         | 338,490    |
| EO Technics Vietnam            | 207,780    | - | -         | 207,780    |
| sum                            | 14,301,746 | - | (708,757) | 13,592,989 |

9.4 As of the end of the reporting period, the investment stocks of related companies are as follows:

(Unit: thousands of won)

| category | Number of Owners | Percentage of Equity (%) |                        | Cost of acquisition | Book Value              |                        |
|----------|------------------|--------------------------|------------------------|---------------------|-------------------------|------------------------|
|          |                  | End of the current half  | end of previous period |                     | End of the current half | end of previous period |
| WINTEC   | 7,249,574        | 39.19                    | 39.19                  | 3,490,111           | 3,490,111               | 3,490,111              |

9.5 As of the end of the reporting period, the market prices of investment stocks of subsidiaries and related companies with published market prices are as follows:

(Unit: thousands of won)

| category | Price per Share | Number of shares | Market Price |
|----------|-----------------|------------------|--------------|
| WINTEC   | KRW 2,875       | 7,249,574 shares | 20,842,525   |

## 10. Tangible Assets

10.1 As of the end of the reporting period, the book value of tangible assets is as follows:

(Unit: thousands of won)

| category           | End of the current half  |                                         |            | end of previous period |                                         |            |
|--------------------|--------------------------|-----------------------------------------|------------|------------------------|-----------------------------------------|------------|
|                    | Acquisition price        | Amortization and accumulated impairment | Book Value | Acquisition price      | Amortization and accumulated impairment | Book Value |
| land               | 51,118,324               | -                                       | 51,118,324 | 51,118,324             | -                                       | 51,118,324 |
| building           | 44,946,780               | (8,949,125)                             | 35,997,655 | 44,946,780             | (8,387,290)                             | 36,559,490 |
| Facility Equipment | 5,578,200                | (5,385,517)                             | 192,683    | 5,578,200              | (5,363,254)                             | 214,946    |
| Machinery          | 19,343,677               | (9,875,144)                             | 9,468,533  | 19,793,677             | (9,005,882)                             | 10,787,795 |
| Vehicle Carrier    | 1,256,304                | (675,745)                               | 580,559    | 941,748                | (728,676)                               | 213,072    |
| Tools and utensils | 1,511,865                | (1,030,246)                             | 481,619    | 1,192,733              | (883,506)                               | 309,227    |
| fitment            | 2,869,350                | (2,709,169)                             | 160,181    | 2,869,350              | (2,667,041)                             | 202,309    |
| Licensed Assets    | 300,203                  | (97,140)                                | 203,063    | 131,668                | (71,138)                                | 60,530     |
| sum                | 126,924,703 (28,722,086) |                                         | 98,202,617 | 126,572,480            | (27,106,787)                            | 99,465,693 |

10.2 The changes in tangible assets during the first half of the year are as follows.

<Half-year>

(Unit: thousands of won)

| category           | Underlying book value | Acquire | disposal | Depreciation | Half-year book value |
|--------------------|-----------------------|---------|----------|--------------|----------------------|
| land               | 51,118,324            | -       | -        | -            | 51,118,324           |
| building           | 36,559,490            | -       | -        | (561,835)    | 35,997,655           |
| Facility Equipment | 214,946               | -       | -        | (22,263)     | 192,683              |



(Unit: thousands of won)

|                    |            |         |           |             |            |
|--------------------|------------|---------|-----------|-------------|------------|
| Machinery          | 10,787,795 | -       | (304,688) | (1,014,574) | 9,468,533  |
| Vehicle Carrier    | 213,072    | 459,095 | (2,462)   | (89,146)    | 580,559    |
| Tools and utensils | 309,227    | 319,132 | -         | (146,740)   | 481,619    |
| fitment            | 202,309    | -       | -         | (42,128)    | 160,181    |
| Licensed Assets    | 60,530     | 168,535 | -         | (26,002)    | 203,063    |
| sum                | 99,465,693 | 946,762 | (307,150) | (1,902,688) | 98,202,617 |

&lt;First half&gt;

| subject            | Opening book value | Acquire   | disposal | Depreciation | Half-year book value |
|--------------------|--------------------|-----------|----------|--------------|----------------------|
| land               | 51,145,753         | 916,916   | -        | -            | 52,062,669           |
| building           | 36,312,584         | 1,979,706 | -        | (557,141)    | 37,735,149           |
| Facility Equipment | 788,722            | -         | -        | (348,638)    | 440,084              |
| Machinery          | 12,835,838         | -         | -        | (1,024,092)  | 11,811,746           |
| Vehicle Carrier    | 242,347            | 38,195    | (7,373)  | (61,957)     | 211,212              |
| Tools and utensils | 394,197            | 176,656   | -        | (127,701)    | 443,152              |
| fitment            | 125,682            | 17,347    | -        | (36,908)     | 106,121              |
| Beneficiary Assets | 14,888             | -         | -        | (9,788)      | 5,100                |
| sum                | 101,860,011        | 3,128,820 | (7,373)  | (2,166,225)  | 102,815,233          |

10.3 As of the end of the reporting period, the breakdown of the published land value for the land held is as follows:

(Unit: thousands of won)

| category | location                                                  | End of the current half |                  | end of previous period |                  |
|----------|-----------------------------------------------------------|-------------------------|------------------|------------------------|------------------|
|          |                                                           | Book Value              | Disclosure paper | Book Value             | Disclosure paper |
| land     | Gyeonggi-do Anyang-si Dongan-gu Gwanyang 2-dong etc.<br>9 | 51,118,324              | 72,663,851       | 51,118,324             | 65,470,030       |

10.4 As of the end of the reporting period, the breakdown of assets provided as collateral in relation to short-term borrowings is as follows.

(Unit: thousands of won)

| Collateralized Asset Type | Book Value | Amount of collateral | Borrowed Balance | Lienholder             |
|---------------------------|------------|----------------------|------------------|------------------------|
| land                      | 3,055,433  | 8,400,000            | 7,000,000        | Korea Development Bank |
| building                  | 764,127    |                      |                  |                        |
| Land & Buildings          | 479,276    | 480,000              | 25,000           | Woori Bank             |
| sum                       | 4,298,836  | 8,880,000            | 7,025,000        |                        |

10.5 As of the end of the reporting period, the Company has fire insurance for tangible assets and inventory assets, and the insured amount is KRW 118,778,980 (previous year: KRW 101,948,609). In addition to fire insurance, the company also has comprehensive insurance and liability insurance for vehicle carriers.

## 11. Intangible Assets

11.1 As of the end of the reporting period, the book value of intangible assets is as follows:

(Unit: thousands of won)

| category                   | End of the current half |              |            | end of previous period |              |            |
|----------------------------|-------------------------|--------------|------------|------------------------|--------------|------------|
|                            | Acquisition price       | Amortization | Book Value | Acquisition price      | Amortization | Book Value |
| Industrial Property Rights | 4,704,466               | (3,060,245)  | 1,644,221  | 4,562,594              | (2,903,939)  | 1,658,655  |
| Other Mandatory Assets     | 5,879,149               | (4,079,171)  | 1,799,978  | 5,855,634              | (3,859,697)  | 1,995,937  |
| Membership                 | 1,711,848               | (104,754)    | 1,607,094  | 1,479,016              | (104,754)    | 1,374,262  |
| sum                        | 12,295,463              | (7,244,170)  | 5,051,293  | 11,897,244             | (6,868,390)  | 5,028,854  |

11.2 The changes in intangible assets during the current half and the first half are as follows.

&lt;Half-year&gt;

(Unit: thousands of won)

| category                   | Underlying book value | Acquire | Amortization of intangible assets | Book value at the end of the current half |
|----------------------------|-----------------------|---------|-----------------------------------|-------------------------------------------|
| Industrial Property Rights | 1,658,655             | 141,872 | (156,306)                         | 1,644,221                                 |

(Unit: thousands of won)

|                        |           |         |           |           |
|------------------------|-----------|---------|-----------|-----------|
| Other Mandatory Assets | 1,995,937 | 23,515  | (219,474) | 1,799,978 |
| Membership             | 1,374,262 | 232,832 | -         | 1,607,094 |
| sum                    | 5,028,854 | 398,219 | (375,780) | 5,051,293 |

<First half>

(Unit: thousands of won)

| category                   | Opening book value | Acquire | Amortization of intangible assets | disposal  | Semi-annual book value |
|----------------------------|--------------------|---------|-----------------------------------|-----------|------------------------|
| Industrial Property Rights | 1,706,040          | 139,995 | (151,615)                         | -         | 1,694,420              |
| Other Mandatory Assets     | 2,237,071          | 46,670  | (220,302)                         | -         | 2,063,439              |
| Membership                 | 1,534,262          | -       | -                                 | (160,000) | 1,374,262              |
| sum                        | 5,477,373          | 186,665 | (371,917)                         | (160,000) | 5,132,121              |

11.3 The amortization of intangible assets incurred during the first half of the year was fully accounted for as sales and administrative expenses

.

11.4 The current development expense recognized as an expense during the current half year was KRW 10,846,956 thousand in addition to the cost of goods sold (in the first half:

8,740,861 thousand won).

## 12. Government Subsidies

In connection with the development of 3D printers and ultra-thin wafer cutting demonstration equipment, government subsidies received from related organizations such as the Korea Institute for Advancement of Technology were used for the purchase of test and research equipment and research expenses, and the government subsidies were deducted from the current development expenses. The changes in government subsidies for the first half of the year are as follows.

&lt;Half-year&gt;

(Unit: thousands of won)

| subject              | category                                         | groundwork | increase | reduction | End of the current half |
|----------------------|--------------------------------------------------|------------|----------|-----------|-------------------------|
| Government Subsidies | Solar Module Commercialization Technology        | -          | 83,717   | (83,717)  | -                       |
|                      | 3D Printer                                       | -          | 12,867   | (12,867)  | -                       |
|                      | Dicing Equipment Development                     | -          | 52,628   | (52,628)  | -                       |
|                      | High-strength retractable materials              | -          | 108,118  | (108,118) | -                       |
|                      | Ultra-thin wafer cutting demonstration equipment | -          | 283,538  | (283,538) | -                       |
|                      | guitar                                           | -          | 241      | (241)     | -                       |
| sum                  |                                                  | -          | 541,109  | (541,109) | -                       |

&lt;First half&gt;

(Unit: thousands of won)

| subject              | category         | groundwork | increase | reduction | End of First Half |
|----------------------|------------------|------------|----------|-----------|-------------------|
| Government Subsidies | 3D Printer       | -          | 24,816   | (24,816)  | -                 |
|                      | Picosecond Laser | -          | 356,223  | (356,223) | -                 |
|                      | Polymer Marking  | -          | 41,924   | (41,924)  | -                 |

|  |                          |   |         |           |   |
|--|--------------------------|---|---------|-----------|---|
|  | Laser Dicing Development | - | 63,881  | (63,881)  | - |
|  | Photovoltaic Modules     | - | 105,120 | (105,120) | - |
|  | sum                      | - | 591,964 | (591,964) | - |

### 13. Other Non-Financial Assets

As of the end of the reporting period, the breakdown of other non-financial assets is as follows:

| category         | End of the current half |           | end of previous period |           |
|------------------|-------------------------|-----------|------------------------|-----------|
|                  | Flow                    | Drift     | Flow                   | Drift     |
| Advance Payments | 4,716,977               | -         | 3,768,486              | 611,102   |
| guitar           | -                       | 1,513,686 | -                      | 886,017   |
| sum              | 4,716,977               | 1,513,686 | 3,768,486              | 1,497,119 |

### 14. Accounts payable and other liabilities

As of the end of the reporting period, the breakdown of payables and other liabilities is as follows:

(Unit: thousands of won)

| category                      | End of the current half |         | end of previous period |       |
|-------------------------------|-------------------------|---------|------------------------|-------|
|                               | Flow                    | Drift   | Flow                   | Drift |
| Payables                      | 35,704,334              | -       | 34,202,928             | -     |
| Payables                      | 523,953                 | -       | 1,208,042              | -     |
| Outstanding Expenses (Note 1) | 7,102,490               | -       | 4,708,285              | -     |
| Deposits                      | 2,504,468               | -       | 2,037,002              | -     |
| Long-term rental deposit      | -                       | 100,000 | -                      | -     |
| sum                           | 45,835,245              | 100,000 | 42,156,257             | -     |

(Unit: thousands of won)

(Note 1) As of the end of the current half-year, the estimated cost of accrued annual leave of KRW 1,494,461 (end of the previous year: KRW 1,494,461 thousand) was accounted as unpaid expense.

#### 15. Defined Contribution Retirement Benefits

The company operates a defined contribution system. The breakdown of retirement benefit expenses during the current half and the first half of the year is the same.

(Unit: thousands of won)

| category                                         | Half-term | First Half |
|--------------------------------------------------|-----------|------------|
| Defined Contribution Retirement Benefit Expenses | 1,380,699 | 1,110,431  |

#### 16. Short-term borrowings

As of the end of the reporting period, the breakdown of short-term borrowings is as follows:

(Unit: thousands of won)

| Borrower                 | content      | As of the end of the current half<br>APR | End of the current half | end of previous period |
|--------------------------|--------------|------------------------------------------|-------------------------|------------------------|
| Industrial Bank of Korea | Loans in won | 3 월물 to do + 1.529%                      | 2,000,000               | 2,000,000              |
| Woori Bank               | Loans in won | 1.00%                                    | 25,000                  | 75,000                 |
| Korea Development Bank   | Loans in won | 0.86%                                    | 7,000,000               | 7,000,000              |
| sum                      |              |                                          | 9,025,000               | 9,075,000              |

#### 17. Other non-financial liabilities

(1) As of the end of the reporting period, the breakdown of other non-financial liabilities is as follows:

| category | oileast                 |                        |
|----------|-------------------------|------------------------|
|          | End of the current half | end of previous period |



|                                   |            |            |
|-----------------------------------|------------|------------|
| Advance                           | 9,769,533  | 11,074,173 |
| Sales Guarantee<br>Provision Debt | 2,862,773  | 2,974,532  |
| sum                               | 12,632,306 | 14,048,705 |

(2) The changes in sales guarantee provision liabilities during the current half and first half are as follows.

(Unit: thousands of won)

| category             | Half-term | First Half |
|----------------------|-----------|------------|
| Basic Amount         | 2,974,532 | 860,080    |
| Increase (decrease)  | (111,759) | 652,267    |
| Half-year-end amount | 2,862,773 | 1,512,347  |

## 18. Paid-up capital

18.1 The breakdown of the share capital as of the end of the reporting period is as follows:

| category            | End of the current half | end of previous period |
|---------------------|-------------------------|------------------------|
| Shares to be issued | 40,000,000 shares       | 40,000,000 shares      |
| Shares Outstanding  | 12,319,550 shares       | 12,319,550 shares      |
| Price per 1 week    | KRW 500                 | KRW 500                |

18.2 As of the end of the reporting period, the status of major shareholders is as follows:

| Shareholders' Name                                                    | Number of Owners<br>(Shares) | Percentage of Equity (%) |
|-----------------------------------------------------------------------|------------------------------|--------------------------|
| Sung Gyu Dong and 1 others                                            | 3,679,151                    | 29.86                    |
| National Pension Service and 5 others<br>(shareholders of 1% or more) | 1,964,320                    | 15.94                    |
| guitar                                                                | 6,676,079                    | 54.20                    |
| sum                                                                   | 12,319,550                   | 100.00                   |

(Unit: thousands of won)

18.3 The changes in the company's capital and excess stock issuance during the current half and the first half are as follows.

## 19. Retained earnings

The breakdown of retained earnings as of the end of the reporting period is as follows:

| category                        | End of the current half | end of previous period |
|---------------------------------|-------------------------|------------------------|
| 1. Statutory Reserve            | 2,844,933               | 2,478,305              |
| Profit Reserve (Note 1)         | 2,844,933               | 2,478,305              |
| 2. Undisposed retained earnings | 306,509,513             | 275,502,390            |
| sum                             | 309,354,446             | 277,980,695            |

(\*1) In accordance with the provisions of the Commercial Act, the Company is required to accumulate at least 10% of the profit dividend from money as a profit reserve every fiscal period until it reaches 50% of the paid-up capital.

## 20. Other Capital Components

20.1 As of the end of the reporting period, the composition of other capital components is as follows:

(Unit: thousands of won)

| category                                              | End of the current half | end of previous period |
|-------------------------------------------------------|-------------------------|------------------------|
| Profit and loss on disposal of treasury shares        | 25,691                  | 25,691                 |
| Other Capital Surplus                                 | 3,957,961               | 3,957,961              |
| Treasury Stocks                                       | (5,572,036)             | (5,572,036)            |
| Other Comprehensive Profit and Loss Cumulative Amount | (161,657)               | (161,657)              |
| sum                                                   | (1,750,041)             | (1,750,041)            |

## 20.2 Treasury Stocks

(Unit: thousands of won)

The Company has acquired and held its own shares for the purpose of stabilizing stock prices and paying bonuses to executives and employees, and the breakdown as of the end of the reporting period is as follows.

(Unit: thousands of won)

| kind         | DangbanTerm Finals    |           | end of previous period |           |
|--------------|-----------------------|-----------|------------------------|-----------|
|              | Number of Shares Held | amount    | Number of Shares Held  | amount    |
| Common Stock | 98,617 shares         | 5,572,036 | 98,617 shares          | 5,572,036 |

## 21. Sales and Cost of Goods Sold

21.1 The breakdown of sales during the first half of the year is as follows.

(Unit: thousands of won)

| category          | Half-term   | First Half  |
|-------------------|-------------|-------------|
| Product Sales     | 149,098,217 | 115,436,961 |
| Merchandise Sales | 29,901,550  | 24,555,363  |
| Other sales       | 7,619       | 4,220       |
| sum               | 179,007,386 | 139,996,544 |

21.2 The breakdown of the cost of goods sold during the first half of the year is as follows.

(Unit: thousands of won)

| category           | Half-term   | First Half  |
|--------------------|-------------|-------------|
| Cost of goods sold | 101,515,187 | 90,350,830  |
| Cost of goods sold | 22,999,022  | 16,586,858  |
| sum                | 124,514,209 | 106,937,688 |

## 22. Sales & Management Expenses

The breakdown of sales and management expenses during the current half and the first half of the year is as follows.

| category                      | Half-term | First Half |
|-------------------------------|-----------|------------|
| pay                           | 4,279,815 | 3,904,568  |
| Retirement benefits           | 302,381   | 255,682    |
| Benefits                      | 578,530   | 499,235    |
| Education & Training Expenses | 55        | 1,770      |
| Depreciation                  | 253,062   | 215,811    |
| Travel expenses               | 80,629    | 152,589    |
| Water utilities               | 82,915    | 72,429     |
| Communication Expenses        | 41,852    | 45,110     |
| Vehicle maintenance fee       | 92,184    | 94,267     |
| Entertainment Expenses        | 42,127    | 50,903     |
| Exhibition Fee                | 36,528    | 18,662     |
| Shipping Costs                | 937,688   | 621,109    |
| Packaging Fees                | 529,280   | 566,340    |
| Repair Fee                    | 221,970   | 21,571     |
| Book Printing Fee             | 8,604     | 10,292     |
| Consumables                   | 113,514   | 115,035    |
| Office Supplies               | 5,397     | 7,918      |
| Taxation and Taxation         | 841,441   | 641,403    |
| Rent Paid                     | 36,109    | 31,066     |
| insurance premium             | 306,899   | 180,541    |
| Payment Fee                   | 6,079,913 | 4,208,555  |
| Sales Guarantee Fee           | (111,759) | 652,266    |
| Large damage ratio            | 1,488,903 | 2,112,325  |
| Overseas Branch Expenses      | 156,091   | 134,552    |

(Unit: thousands of won)

|                                         |            |            |
|-----------------------------------------|------------|------------|
| Amortization of intangible fixed assets | 375,780    | 371,917    |
| Miscellaneous Expenses                  | 1,952      | 1,825      |
| sum                                     | 16,781,860 | 14,987,741 |



(Unit: thousands of won)

### 23. Classification of expenses by nature

The breakdown of expenses by nature during the current half and the first half is as follows:

| category                                           | Half-term    | First Half   |
|----------------------------------------------------|--------------|--------------|
| Purchase amount of raw materials                   | 111,031,122  | 97,309,998   |
| Purchase amount                                    | 8,951,000    | 6,211,021    |
| Changes in products and work-in-process            | (12,819,725) | (14,232,694) |
| Employee benefits                                  | 11,256,810   | 11,063,986   |
| Current Development Expenses                       | 10,846,956   | 8,740,861    |
| Depreciation and amortization of intangible assets | 2,278,468    | 2,538,142    |
| Payment Fee                                        | 6,509,597    | 4,588,631    |
| Shipping Costs                                     | 2,103,209    | 1,300,394    |
| guitar                                             | 1,138,633    | 4,405,090    |
| Total (Note 1)                                     | 141,296,070  | 121,925,429  |

(Note 1) It is the sum of the cost of goods sold, selling expenses, and administrative expenses on the comprehensive income statement.

(Unit: thousands of won)

## 24. Non-Operating Income

24.1 The breakdown of other revenues during the current half and the first half is as follows.

| category                             | Half-term | First Half |
|--------------------------------------|-----------|------------|
| Gains on disposal of tangible assets | 21,938    | 8,537      |
| Rental income                        | 252,109   | 374,733    |
| Miscellaneous Profit                 | 678,771   | 545,543    |
| sum                                  | 952,818   | 928,813    |

24.2 The breakdown of financial income during the first half of the year is as follows.

(Unit: thousands of won)

| category            | Half-term | First Half |
|---------------------|-----------|------------|
| Interest Income     | 304,494   | 730,993    |
| 당기손익-공정가치측정금융자산평가이익 | 2,061,237 | 301,145    |

(Unit: thousands of won)

|                                    |           |           |
|------------------------------------|-----------|-----------|
| Forex Arbitrage                    | 945,197   | 2,494,524 |
| Foreign Exchange Conversion Profit | 6,424,125 | 4,489,807 |
| Dividend Income                    | -         | 1,507,858 |
| sum                                | 9,735,053 | 9,524,327 |

## 25. Non-operating expenses

25.1 The breakdown of other expenses during the current half and the first half of the year is as follows.

| category                                              | Half-term | First Half |
|-------------------------------------------------------|-----------|------------|
| donation                                              | 10,537    | 4,455      |
| Loss on disposal of tangible assets                   | 304,688   | 1          |
| Loss on disposal of intangible assets                 | -         | 70,000     |
| Loss on disposal of investment stocks of subsidiaries | -         | 11,612     |
| Other major injuries                                  | 30,485    | 141,097    |
| Miscellaneous Losses                                  | 111,833   | 40,264     |

(Unit: thousands of won)

|     |         |         |
|-----|---------|---------|
| sum | 457,543 | 267,429 |
|-----|---------|---------|

25.2 The breakdown of finance expenses during the current half and the first half is as follows.

(Unit: thousands of won)

| category                         | Half-term | First Half |
|----------------------------------|-----------|------------|
| Interest Expense                 | 47,586    | 64,060     |
| Foreign exchange depreciation    | 1,357,534 | 1,352,477  |
| Foreign Exchange Conversion Loss | 628,772   | 760,598    |
| 당기손익공정가치측정금융자산평가손실               | 736,910   | -          |
| sum                              | 2,770,802 | 2,177,135  |

## 26. Corporate Tax Expense

26.1 The statutory corporate tax rate to be paid by the company is 10% for the amount of KRW 200 million, 20% for the amount between KRW 200 million and KRW 20 billion, 22% for the amount between KRW 20 billion and KRW 300 billion, and 25% for the amount over KRW 300 billion.

26.2 Corporate tax expense on the income statement during the current half and the first half of the year The breakdown of corporate tax expense on the income statement is as follows:

(Unit: thousands of won)

| category                                                      | Half-term  | First Half |
|---------------------------------------------------------------|------------|------------|
| I. Corporate Tax Liability                                    |            |            |
| 1) Amount of tax burden                                       | 10,284,441 | 3,350,799  |
| 2) Electricity corporate tax collection and adjustment amount | 272,623    | 307,605    |
| sum                                                           | 10,557,064 | 3,658,404  |
| II. 이연법인세 변동액                                                 | (426,252)  | 296,997    |
| III. Deferred tax directly added to capital                   | -          | (321,675)  |
| IV.. Corporate Tax Burden Directly Added to Capital           | -          | (312,607)  |
| Corporate Tax Expense                                         | 10,130,812 | 3,321,119  |

## 27. Earnings per Share

27.1 The calculation of basic earnings per share is as follows:

(Unit: KRW, State)

| category                                                         | sugar semester |                | First Half     |                |
|------------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                                  | 3 months       | accumulation   | 3 months       | accumulation   |
| A. Common Stock Half-Year Net Income                             | 20,990,905,214 | 35,040,031,062 | 11,510,996,169 | 22,758,571,313 |
| B. Weighted Average Number of Circulating Common Shares (Note 1) | 12,220,933     | 12,220,933     | 12,183,526     | 12,228,079     |
| C. Basic earnings per share (÷ B)                                | 1,718          | 2,867          | 945            | 1,861          |

(Note 1) The basis for calculating the weighted average number of common shares in circulation for calculating earnings per share is as follows.

<Half-year>

| category | date | Number of shares<br>(shares)<br>( A ) | Weights (days)<br>( B ) | Weighted average<br>number of shares<br>(XB/181) |
|----------|------|---------------------------------------|-------------------------|--------------------------------------------------|
|----------|------|---------------------------------------|-------------------------|--------------------------------------------------|

|                 |            |            |     |            |
|-----------------|------------|------------|-----|------------|
| groundwork      | 2021-01-01 | 12,319,550 | 181 | 12,319,550 |
| Treasury Stocks | 2021-01-01 | (98,617)   | 181 | (98,617)   |
| Sumssystem      |            | 12,220,933 |     | 12,220,933 |

<First half>

| category        | date       | Number of shares<br>(shares)<br>( A ) | Weights (days)<br>( B ) | Weighted average<br>number of shares<br>(XB/182) |
|-----------------|------------|---------------------------------------|-------------------------|--------------------------------------------------|
| groundwork      | 2020-01-01 | 12,280,626                            | 182                     | 12,280,626                                       |
| Treasury Stocks | 2020-01-01 | (2,852)                               | 182                     | (2,852)                                          |
| Treasury Stocks | 2020-03-19 | (5,000)                               | 104                     | (2,857)                                          |
| Treasury Stocks | 2020-03-20 | (8,164)                               | 103                     | (4,620)                                          |
| Treasury Stocks | 2020-03-23 | (10,000)                              | 100                     | (5,495)                                          |
| Treasury Stocks | 2020-03-24 | (10,000)                              | 99                      | (5,440)                                          |
| Treasury Stocks | 2020-03-26 | (10,000)                              | 97                      | (5,330)                                          |
| Treasury Stocks | 2020-03-27 | (10,000)                              | 96                      | (5,275)                                          |
| Treasury Stocks | 2020-03-30 | (8,075)                               | 93                      | (4,126)                                          |
| Treasury Stocks | 2020-03-31 | (8,694)                               | 92                      | (4,395)                                          |
| Treasury Stocks | 2020-04-01 | (10,000)                              | 91                      | (5,000)                                          |
| Treasury Stocks | 2020-04-02 | (1,090)                               | 90                      | (539)                                            |
| Treasury Stocks | 2020-04-03 | (655)                                 | 89                      | (320)                                            |
| Treasury Stocks | 2020-04-08 | (5,000)                               | 84                      | (2,308)                                          |
| Treasury Stocks | 2020-04-09 | (1,500)                               | 83                      | (684)                                            |
| Treasury Stocks | 2020-04-10 | (1,254)                               | 82                      | (565)                                            |
| Treasury Stocks | 2020-04-13 | (5,000)                               | 79                      | (2,170)                                          |
| Treasury Stocks | 2020-04-14 | (1,333)                               | 78                      | (571)                                            |
| Sumssystem      |            | 12,182,009                            |                         | 12,228,079                                       |

## 27.2 Diluted earnings per share



Since the Company does not hold diluted potential common shares in the current half-year, the basic earnings per share and diluted earnings per share for the current half year are the same.

## 28. Cash Flow Statement

### 28.1 Cash flow generated from operations during the first half of the year and the first half of the year is as follows:

(Unit: thousands of won)

| category                                              | Half-term   |            | First Half  |            |
|-------------------------------------------------------|-------------|------------|-------------|------------|
| 1. Half-year net profit                               |             | 35,040,031 |             | 22,758,571 |
| 2. Coordination                                       |             | 14,274,620 |             | 5,043,634  |
| (1) Addition of expenses                              | 23,086,414  |            | 12,081,974  |            |
| Corporate Tax Expense                                 | 10,130,812  |            | 3,321,119   |            |
| Interest Expense                                      | 47,586      |            | 64,060      |            |
| 공정가치측정금융자산평가손실                                        | 736,910     |            | -           |            |
| Retirement benefits                                   | 1,380,699   |            | -           |            |
| Foreign Exchange Conversion Loss                      | 628,772     |            | 760,598     |            |
| Sales Guarantee Fee (Buy-back)                        | (111,759)   |            | 652,266     |            |
| Other major injuries                                  | 1,519,388   |            | 2,253,422   |            |
| Inventory valuation loss                              | 6,170,850   |            | 2,410,754   |            |
| Depreciation                                          | 1,902,688   |            | 2,166,225   |            |
| Amortization of intangible assets                     | 375,780     |            | 371,917     |            |
| Loss on disposal of tangible assets                   | 304,688     |            | 1           |            |
| Loss on disposal of intangible assets                 | -           |            | 70,000      |            |
| Loss on disposal of investment stocks of subsidiaries | -           |            | 11,612      |            |
| (2) Deduction of profits                              | (8,811,794) |            | (7,038,340) |            |
| Interest Income                                       | 304,494     |            | 730,993     |            |
| Dividend Income                                       | -           |            | 1,507,858   |            |
| 공정가치측정금융자산평가이익                                        | 2,061,237   |            | 301,145     |            |

|                                                               |              |              |              |              |
|---------------------------------------------------------------|--------------|--------------|--------------|--------------|
| Foreign Exchange Conversion Profit                            | 6,424,125    |              | 4,489,807    |              |
| Gains on disposal of tangible assets                          | 21,938       |              | 8,537        |              |
| 3. Changes in working capital                                 |              | (74,436,849) |              | (30,788,369) |
| Increase in accounts receivable and other current receivables | (54,181,581) |              | (25,892,041) |              |
| Increase in receivables                                       | (1,856,418)  |              | (538,649)    |              |
| Increase in advance payments                                  | (948,491)    |              | (1,916,746)  |              |
| Increase in Inventory                                         | (18,215,128) |              | (16,643,448) |              |
| Increase in payables and other current liabilities            | 1,371,379    |              | 5,424,611    |              |
| Reduction of accounts payable                                 | (684,089)    |              | (142,565)    |              |
| Increase in unpaid expenses                                   | 1,513,940    |              | 1,023,328    |              |
| Increase (decrease) of upfront payment                        | (1,304,640)  |              | 7,710,600    |              |
| Increase in Deposits                                          | 467,467      |              | 186,541      |              |
| Severance pay                                                 | (599,288)    |              | -            |              |
| Cash flow from operations                                     |              | (25,122,198) |              | (2,986,164)  |

28.2 During the first half of the year and the first half of the year, the main transactions without cash inflows and outflows are as follows:

(Unit: thousands of won)

| category    | Half-term | First Half |
|-------------|-----------|------------|
| Receivables | 176,029   | 236,186    |

28.3 The changes in liabilities incurred in financing activities during the current half and the first half are as follows.

<Half-year>

(Unit: thousands of won)

| category              | groundwork | Cash Flow | Non-cash fluctuations | End of the current half |
|-----------------------|------------|-----------|-----------------------|-------------------------|
| Short-term borrowings | 9,075,000  | (50,000)  | -                     | 9,025,000               |
| Lease Debt            | 36,509     | (17,800)  | 164,563               | 183,271                 |
| sum                   | 9,111,509  | (67,800)  | 164,563               | 9,208,271               |

&lt;First half&gt;

(Unit: thousands of won)

| category              | groundwork | Cash Flow | Non-cash fluctuations | End of First Half |
|-----------------------|------------|-----------|-----------------------|-------------------|
| Short-term borrowings | 9,175,000  | (50,000)  | -                     | 9,125,000         |
| Lease Debt            | 10,375     | (6,600)   | 69                    | 3,844             |
| sum                   | 9,185,375  | (56,600)  | 69                    | 9,128,844         |

## 29. Transactions with Related Parties

### 29.1 Status of subsidiaries and related companies

As of the end of the reporting period, the subsidiaries and related companies that have a special relationship with the Company are as follows.

| Company                        | area                       | End of the current half | end of previous period |
|--------------------------------|----------------------------|-------------------------|------------------------|
| Eo Technics Suzhou Co., Ltd.   | People's Republic of China | Subsidiaries            | Subsidiaries           |
| EO Technics Taiwan Co., Ltd.   | Taiwan                     | Subsidiaries            | Subsidiaries           |
| EO Technics Tianjin Co., Ltd.  | People's Republic of China | Subsidiaries            | Subsidiaries           |
| Laser International.Co., Ltd.  | People's Republic of China | Subsidiaries            | Subsidiaries           |
| EO Technics International Inc. | united States              | Subsidiaries            | Subsidiaries           |
| EO Technics Singapore Pte.     | Singapore                  | Subsidiaries            | Subsidiaries           |
| EO Technics Shanghai           | People's Republic of China | Subsidiaries            | Subsidiaries           |
| EO Technics Vietnam            | Vietnam                    | Subsidiaries            | Subsidiaries           |
| Innovavent GmbH                | Germany                    | Subsidiaries            | Subsidiaries           |
| EO Technics India Pvt., Ltd.   | India                      | Subsidiaries            | Subsidiaries           |
| EOL                            | South Korea                | Subsidiaries            | Subsidiaries           |
| EMTECH                         | South Korea                | Subsidiaries            | Subsidiaries           |
| REVIATECANSAN                  | South Korea                | Subsidiaries            | Subsidiaries           |
| WINTEC                         | South Korea                | Affiliates              | Affiliates             |
| Soleo, etc.                    | South Korea                | Other Related Parties   | Other Related Parties  |

### 29.2 Compensation for key executives

The main management of the company consists of registered officers who have important authority and responsibility for the planning, operation, and control of the company's corporate activities, and the compensation for the key executives is as follows.

(Unit: thousands of won)

| category            | Half-term | First Half |
|---------------------|-----------|------------|
| pay                 | 971,857   | 899,942    |
| Retirement benefits | 20,210    | 14,960     |
| sum                 | 992,067   | 914,902    |

29.3 During the first half of the year and the first half of the year, the breakdown of revenue and expense transactions with related parties is as follows.

(Unit: thousands of won)

| Related Parties                       | History         | Half-term      |                   | First Half     |                   |
|---------------------------------------|-----------------|----------------|-------------------|----------------|-------------------|
|                                       |                 | Profit Trading | Cost Transactions | Profit Trading | Cost Transactions |
| Eo Technics Suzhou Co., Ltd. (Note 1) | Sales           | 10,284,749     | -                 | 4,769,349      | -                 |
|                                       | Purchase        | -              | 6,653,447         | -              | 4,934,889         |
| EO Technics Taiwan Co., Ltd.          | Sales           | 1,624,793      | -                 | 1,353,063      | -                 |
|                                       | Purchase        | -              | 21,094            | -              | -                 |
|                                       | Payment Fee     | -              | 1,935,112         | -              | 1,354,621         |
| EO Technics Tianjin Co., Ltd.         | Sales           | -              | -                 | 2,769          | -                 |
|                                       | Payment Fee     | -              | 161,285           | -              | 139,773           |
| Laser International.Co., Ltd.         | Sales           | 76,680         | -                 | 53,443         | -                 |
|                                       | Purchase        | -              | 90,165            | -              | 118,619           |
| EO Technics International Inc.        | Sales           | 1,294,653      | -                 | 1,961,755      | -                 |
|                                       | Purchase        | -              | 20,033            | -              | 25,469            |
| EO Technics Singapore Pte.            | Sales           | 562,831        | -                 | 242,512        | -                 |
|                                       | Dividend Income | -              | -                 | 1,252,458      | -                 |
|                                       | Payment Fee     | -              | 326,256           | -              | 340,579           |
| EO Technics Shanghai                  | Sales           | 421,407        | -                 | 382,197        | -                 |
|                                       | Payment Fee     | -              | 1,523,773         | -              | 1,627,108         |
| EO Technics Vietnam                   | Sales           | 82,745         | -                 | 2,829,060      | -                 |
|                                       | Payment Fee     | -              | 196,210           | -              | 324,755           |

|                              |                                |            |            |            |            |
|------------------------------|--------------------------------|------------|------------|------------|------------|
| Innovavent GmbH              | Sales                          | 31,569     | -          | -          | -          |
|                              | Purchase                       | -          | 2,475,719  | -          | 1,114,618  |
|                              | Payment Fee                    | -          | 120,079    | -          | -          |
| EO Technics India Pvt., Ltd. | Payment Fee                    | -          | -          | -          | 30,080     |
| EOL Co., Ltd. (Note 1)       | Sales                          | 895,276    | -          | 731,140    | -          |
|                              | Purchase                       | -          | 1,659,828  | -          | 964,463    |
|                              | Acquisition of tangible assets | -          | 30,688     | -          | -          |
| EMTECH                       | Sales                          | 33,000     | -          | -          | -          |
|                              | Rental income                  | 81,000     | -          | 81,630     | -          |
|                              | Purchase                       | -          | 12,112,514 | -          | 9,073,738  |
| REViatecANSAN                | Sales                          | 330        | -          | 3,686      | -          |
|                              | Rental income                  | 60,000     | -          | 220,362    | -          |
|                              | Payment Fee                    | -          | 41,455     | -          | 38,980     |
| WINTeC                       | Dividend Income                | -          | -          | 250,000    | -          |
|                              | Purchase                       | -          | -          | -          | 5,364      |
| Soleo, etc.                  | Sales                          | 19,740     | -          | -          | -          |
|                              | Rental income                  | 85,740     | -          | 62,341     | -          |
|                              | Purchase                       | -          | 1,699,072  | -          | 2,618,389  |
|                              | Acquisition of tangible assets | -          | 67,573     | -          | -          |
|                              | Non-dividend pay               | -          | -          | -          | 15,675     |
| sum                          |                                | 15,554,513 | 29,134,303 | 14,195,765 | 22,727,120 |

(Note 1) The main transaction amount of the above related parties is the total amount before set-off.

29.4 As of the end of the reporting period, the breakdown of the receivables due to transactions with the Company and related parties is as follows:

(Unit: thousands of won)

| Related Parties                     | History               | End of the current half | end of previous period |
|-------------------------------------|-----------------------|-------------------------|------------------------|
| Eo Technics Suzhou Co., Ltd.        | Accounts receivable   | 36,928,982              | 25,613,616             |
| EO Technics Taiwan Co., Ltd.        | Accounts receivable   | 876,538                 | 532,506                |
| EO Technics Tianjin Co., Ltd.<br>1) | Accounts receivable   | 2,866,513               | 2,789,838              |
| Laser International.Co., Ltd.       | Accounts receivable   | 187,349                 | 225,955                |
| EO Technics International Inc.      | Accounts receivable   | 3,052,665               | 3,276,321              |
| EO Technics Singapore Pte.          | Accounts receivable   | 517,508                 | 328,470                |
| EO Technics Shanghai                | Accounts receivable   | 858,243                 | 896,720                |
| EO Technics Vietnam                 | Accounts receivable   | 84,212                  | 94,572                 |
| Innovavent GmbH(주 2)                | Advance Payments      | 458,149                 | 827,197                |
|                                     | Long-term loans       | 2,890,503               | 2,877,216              |
|                                     | Long-term receivables | 405,790                 | 388,593                |
| EO Technics India Pvt., Ltd.        | Accounts receivable   | 1,495                   | 1,439                  |
| EOL Co., Ltd. (Note 1)              | Accounts receivable   | 2,399,355               | 2,349,232              |
| EMTECH                              | Deposit               | 160,121                 | 160,121                |
| REVIATECANSAN                       | Receivables           | 49,151                  | 60,910                 |
| Soleo, etc.                         | Accounts receivable   | 266,361                 | 247,574                |
|                                     | Receivables           | 17,035                  | 10,423                 |
|                                     | Advance Payments      | 1,947,475               | 687,598                |
| sum                                 |                       | 53,967,445              | 41,368,301             |

(Note 1) As of the end of the current half-year, the provision for losses set on receivables is KRW 5,282,328 (KRW 5,139,070 at the end of the previous year), and the expense for major impairments recognized during the current half year is KRW 143,258,000.

(Note 2) As of the end of the current half-year, allowance for bad debts is set at KRW 3,296,293 (KRW 3,265,809 at the end of the previous year) for long-term loans and long-term receivables, and other medical expenses recognized during the current half year are KRW 30,484,000.

29.5 As of the end of the reporting period, the breakdown of the debt balance resulting from transactions with the Company and related parties is as follows:

(Unit: thousands of won)

| Related Parties | History | End of the current half | end of previous period |
|-----------------|---------|-------------------------|------------------------|
|-----------------|---------|-------------------------|------------------------|



|                                |                      |            |            |
|--------------------------------|----------------------|------------|------------|
| Eo Technics Suzhou Co., Ltd.   | Payables             | 2,474,783  | 1,756,020  |
| EO Technics Taiwan Co., Ltd.   | Outstanding Expenses | 1,612,960  | 649,747    |
| Laser International.Co., Ltd.  | Payables             | 24,075     | -          |
| EO Technics International Inc. | Payables             | 17,166     | 48,530     |
|                                | Outstanding Expenses | 333,171    | 320,788    |
| EO Technics Singapore Pte.     | Outstanding Expenses | 792,657    | 599,132    |
|                                | Advance              | 23,796     | 22,866     |
| EO Technics Shanghai           | Outstanding Expenses | 1,106,905  | 749,550    |
|                                | Advance              | 23,753     | 23,753     |
| EO Technics Vietnam            | Outstanding Expenses | 198,315    | 98,246     |
| Innovavent GmbH                | Payables             | 79,232     | 617,608    |
| EOL                            | Payables             | 856,557    | 555,553    |
| EMTECH                         | Payables             | 7,280,399  | 8,327,578  |
| REVIATECANSAN                  | Outstanding Expenses | 7,595      | 12,231     |
| Soleo, etc.                    | Payables             | 1,124,259  | 479,781    |
|                                | Payables             | 138,955    | 145,772    |
| sum                            |                      | 16,094,578 | 14,407,155 |

29.6 As of the end of the reporting period, the Company's payment guarantees to related parties are as follows:

| Recipient       | Financial    | Guarantee     | Warranty Details                     |
|-----------------|--------------|---------------|--------------------------------------|
| Innovavent GmbH | Shinhan Bank | EUR 2,090,000 | Payment Guarantee for Borrowed Funds |

### 30. Contingent Liabilities and Commitments

30.1 As of the end of the reporting period, the payment guarantees provided by the Company from others are as follows:

(KRW: KRW)

| Provider                       | Guarantee   | Warranty Details                                      |
|--------------------------------|-------------|-------------------------------------------------------|
| Ceo                            | 3,371,805   | Payment Guarantee for Borrowed Funds                  |
|                                | 22,569,600  | Payment guarantee for borrowings and accounts payable |
| Seoul Guarantee Insurance      | 2,185,940   | Performance Guarantee                                 |
| Industrial Bank of Korea (IBK) | USD 507,300 | Foreign Currency Payment Guarantee                    |

30.2 As of the end of the reporting period, the main agreements signed with financial institutions are as follows:

(KRW: KRW)

| Financial                      | category                           | Commitment Limit | Executable  |
|--------------------------------|------------------------------------|------------------|-------------|
| Industrial Bank of Korea (IBK) | General Fund Loans                 | 2,000,000        | 2,000,000   |
|                                | Purchase Card                      | 15,000,000       | 6,138,599   |
|                                | Foreign Currency Payment Guarantee | USD 1,600,000    | USD 507,300 |
| Korea Development Bank         | Facility Loans                     | 7,000,000        | 7,000,000   |
| Woori Bank                     | Loans in won                       | -                | 25,000      |
| sum                            |                                    | 24,000,000       | 15,163,599  |
|                                |                                    | USD 1,600,000    | USD 507,300 |

30.3 As of the end of the reporting period, there are no significant pending litigation cases.

### 31. Information by Business Sector

The Company's business division consists exclusively of the semiconductor machinery business.

31.1 Regional information for the first half of the year is as follows:

(Unit: KRW in million)

| category | hawk Withdrawals |            |
|----------|------------------|------------|
|          | Half-term        | First Half |
| domestic | 90,819           | 48,487     |
| abroad   | 88,188           | 91,510     |
| sum      | 179,007          | 139,997    |

31.2 The following information relates to external customers, who account for more than 10% of the company's turnover during the first half of the year:

(Unit: KRW in million)

| category | hawk Withdrawals |            |
|----------|------------------|------------|
|          | Half-term        | First Half |
|          |                  |            |

|            |        |        |
|------------|--------|--------|
| Customer 1 | 33,111 | 43,558 |
| Customer 2 | 10,409 | 21,784 |
| sum        | 43,520 | 65,342 |

## 32. Purpose and Policy of Financial Risk Management

### 32.1 Overview of Risk Management

The Company is exposed to credit risk, liquidity risk, foreign exchange risk, interest rate risk and other price risks as a result of operating financial instruments.

This annotation contains qualitative and quantitative disclosures on the degree of exposure of the Company to the above risks, the objectives, policies and procedures of capital management and risk management carried out by the Company in this regard, and the risk measurement methods.

### 32.2 Risk Management Conceptual System

The purpose of the Company's risk management is to identify potential risks affecting the Company's financial performance and to reduce, eliminate or avoid them to a level that the Company can afford. The Company establishes and operates company-wide risk management policies and procedures, and is responsible for risk management in the company's financial department.

### 32.3 Exchange Risk

The Company exports a significant portion of its products and commodities, and is subject to the risk of exchange rate fluctuations in foreign bonds due to export transactions. In addition, we rely on imports of some of the raw materials necessary for major production, and the import transaction of such raw materials involves the risk of price fluctuations of raw materials due to exchange rate fluctuations and exchange rate fluctuations of foreign currency financial liabilities incurred when importing raw materials.

(1) As of the end of the reporting period, the book value of monetary assets and liabilities denominated in a foreign currency other than functional currencies is as follows:

(KRW: KRW)

| category | subject                                             | End of the current half |            |             | end of previous period |            |             |
|----------|-----------------------------------------------------|-------------------------|------------|-------------|------------------------|------------|-------------|
|          |                                                     | reign currency          |            | Artwork     | reign currency         |            | Artwork     |
| asset    | Cash and cash equivalents                           | USD                     | 21,770,988 | 24,601,217  | USD                    | 53,245,709 | 57,931,331  |
|          |                                                     | JPY                     | 43,804,164 | 447,731     | JPY                    | 28,899,433 | 304,675     |
|          |                                                     | GBP                     | 16         | 26          | GBP                    | 16         | 24          |
|          |                                                     | EUR                     | 11,260     | 15,138      | EUR                    | -          | -           |
|          |                                                     | CNY                     | 73         | 13          | CNY                    | 35,573     | 5,939       |
|          |                                                     | HKD                     | 18,597     | 2,707       | HKD                    | 18,597     | 2,610       |
|          | Accounts receivable                                 | USD                     | 91,549,679 | 103,451,137 | USD                    | 66,574,898 | 72,433,489  |
|          |                                                     | JPY                     | 30,938,000 | 316,223     | JPY                    | 4,060,000  | 42,803      |
|          |                                                     | GBP                     | 3,600      | 5,631       | GBP                    | 3,600      | 5,337       |
|          |                                                     | EUR                     | 185,000    | 248,718     | EUR                    | 185,000    | 247,574     |
|          |                                                     | CNY                     | 4,096,377  | 716,211     | CNY                    | 4,096,377  | 683,931     |
|          | Receivables                                         | USD                     | 488,308    | 551,788     | USD                    | 488,308    | 531,279     |
|          | Long-term loans                                     | EUR                     | 2,150,000  | 2,890,503   | EUR                    | 2,150,000  | 2,877,216   |
|          | Current P&L_Fair Value Measurement Financial Assets | USD                     | 10,257,057 | 11,590,475  | USD                    | 10,297,416 | 11,203,589  |
|          | Receivables                                         | USD                     | 652,500    | 737,325     | USD                    | 435,000    | 473,280     |
|          | Long-term receivables                               | EUR                     | 301,833    | 405,790     | EUR                    | 290,376    | 388,593     |
|          | sum                                                 |                         |            | 145,980,633 |                        |            | 147,131,670 |
| debt     | Payables                                            | USD                     | 7,104,617  | 8,028,218   | USD                    | 4,500,957  | 4,897,041   |
|          |                                                     | JPY                     | 16,400,000 | 167,628     | JPY                    | 15,650,000 | 164,992     |
|          |                                                     | GBP                     | 100,914    | 157,833     | GBP                    | 143,263    | 212,373     |
|          |                                                     | EUR                     | 1,010,104  | 1,358,005   | EUR                    | 947,974    | 1,268,617   |
|          |                                                     | CNY                     | 17,408     | 3,044       | CNY                    | 5,989      | 1,000       |
|          | Outstanding Expenses                                | USD                     | 3,589,673  | 4,056,331   | USD                    | 1,323,578  | 1,440,053   |
|          |                                                     | EUR                     | 701        | 942         | EUR                    | 701        | 938         |
|          | sum                                                 |                         |            | 13,772,001  |                        |            | 7,985,014   |

(2) If there is a 10% change in the won exchange rate against each foreign currency as of the end of the reporting period, the impact of the exchange rate change on the current profit and loss is as follows.

(Unit: thousands of won)

| category | Half-term            |                            | First Half                  |                            |
|----------|----------------------|----------------------------|-----------------------------|----------------------------|
|          | KRW 10% appreciation | 10% devaluation of the won | KRW 10% appreciation<br>won | 10% devaluation of the won |
| USD      | (12,884,739)         | 12,884,739                 | (11,930,577)                | 11,930,577                 |
| JPY      | (59,633)             | 59,633                     | (37,306)                    | 37,306                     |
| EUR      | (220,120)            | 220,120                    | (235,371)                   | 235,371                    |
| GBP      | 15,218               | (15,218)                   | 14,540                      | (14,540)                   |
| CNY      | (71,318)             | 71,318                     | (64,859)                    | 64,859                     |
| HKD      | (271)                | 271                        | (288)                       | 288                        |
| sum      | (13,220,863)         | 13,220,863                 | (12,253,861)                | 12,253,861                 |

#### 32.4 Risk of stock price fluctuations

The Company invests in equity securities including listed and unlisted stocks for liquidity management and business needs. The Company uses one or more direct or indirect investment vehicles for this purpose.

As of the end of the reporting period, the market value (net asset value of unlisted stocks) of the Company's equity securities investment (excluding subsidiaries and related companies) was KRW 6,108,191 (KRW 4,609,007 at the end of the previous year) (see Note 7).

#### 32.5 Interest Rate Fluctuation Risk

The Company is exposed to the risk of interest rate fluctuations in relation to its borrowings. The Company's management regularly measures the risk of fluctuations in the fair value or future cash flows of financial instruments due to fluctuations in market interest rates and maintains an appropriate balance between fixed-rate and variable-rate borrowings. If the interest rate changes by 100 basis points as of the end of the reporting period, the impact of the change in interest expense arising from the floating rate non-borrowing on the net profit before tax expense is as follows:

(Unit: thousands of won)

| category         | Half-term              |              | First Half             |              |
|------------------|------------------------|--------------|------------------------|--------------|
|                  | A 100 basis point rise | A 100bp drop | A 100 basis point rise | A 100bp drop |
| Interest Expense | (90,250)               | 90,250       | (91,250)               | 91,250       |

#### 32.6 Liquidity Risk

Liquidity risk is the risk of not being able to finance all financial contract commitments by maturity.

As of the end of the current half-year, the debt-to-equity ratio was 20.18% and the current ratio was 333.93%, with the aim of maintaining a balance between continuity and flexibility in financing through the use of bank borrowings. As of the end of the current half-year, based on the book value of borrowings reflected in the company's financial statements, the ratio of borrowings with a maturity of less than one year is 100%. However, the Company considered the liquidity risk to be low as the access to the source of financing was sufficiently easy and the debt maturing within 12 months could be extended from the same borrower.

(Unit: thousands of won)

| category              | Less than 1 year | 1 year~5 years | system    |
|-----------------------|------------------|----------------|-----------|
| Short-term borrowings | 9,025,000        | -              | 9,025,000 |

### 32.7 Credit Risk

Credit risk is the risk of a counterparty failing to meet its obligations and resulting in losses. The Company is exposed to credit risks mainly due to business activities related to receivables and financing activities such as deposits at financial institutions, foreign exchange transactions, and other financial instruments.

#### (1) Credit policy related to accounts receivable

Customer credit risk is managed by each business unit that must comply with the Company's policies, procedures, and controls related to customer credit risk management. Credit limits are set for all customers based on internal rating criteria set by the Accounts Receivable Management Team. Customer credit evaluation is based on the credit rating score, which is prepared by considering various factors.

### 32.8 Capital Management

The main purpose of capital management is to maintain a high credit rating and sound capital ratio in order to maintain the company's operating activities and maximize shareholder value. The Company is revising its capital structure in accordance with changes in the economic environment, and for this purpose, it is necessary to revise its dividend policy, reduce its capital, or consider issuing new shares. On the other hand, there has been no change in the objectives, policies and procedures of capital management, and we are using the debt-to-equity ratio and the current expense ratio as capital management indicators.

As of the end of the reporting period, the Company's debt-to-equity ratio and current ratio are as follows:

(Unit: thousands of won)

| category | End of the current half | end of previous period |
|----------|-------------------------|------------------------|
| Debt (A) | 77,991,840              | 73,268,216             |



|                            |             |             |
|----------------------------|-------------|-------------|
| Capital (B)                | 386,497,471 | 355,123,720 |
| Debt-to-Equity Ratio (A/B) | 20.18%      | 20.63%      |
| Current Assets (C)         | 260,105,647 | 236,065,495 |
| Current Debt (D)           | 77,891,840  | 73,268,216  |
| Current Ratio (C/D)        | 333.93%     | 322.19%     |

## 32.9 Fair Value

### (1) Fair Value

As of the end of the reporting period, the breakdown of the book value and fair value of all financial instruments in the Company's financial statements is as follows:

(Unit: thousands of won)

| category                                                        | End of the current half |            | end of previous period |            |
|-----------------------------------------------------------------|-------------------------|------------|------------------------|------------|
|                                                                 | Book Value              | Fair Value | Book Value             | Fair Value |
| <Financial Assets>                                              |                         |            |                        |            |
| Cash and cash equivalents                                       | 35,301,713              | (Note 1)   | 71,020,154             | (Note 1)   |
| Receivables and other receivables                               | 145,006,990             | (Note 1)   | 86,941,681             | (Note 1)   |
| Money Markets                                                   | 9,896,762               | (Note 1)   | 9,883,681              | (Note 1)   |
| Other Financial Assets                                          | 2,279,502               | (Note 1)   | 2,135,273              | (Note 1)   |
| Current P&L-Fair Value Measurement Financial Assets             | 31,804,008              | 31,804,008 | 30,405,759             | 30,405,759 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | 2,558,850               | 2,558,850  | 2,558,850              | 2,558,850  |
| Total Financial Assets                                          | 226,847,825             | 34,362,858 | 202,945,398            | 32,964,609 |
| <Financial Debt>                                                |                         |            |                        |            |
| Accounts payable and other liabilities                          | 41,936,315              | (Note 1)   | 38,624,795             | (Note 1)   |
| Lease Debt                                                      | 183,271                 | (Note 1)   | 36,509                 | (Note 1)   |
| Short-term borrowings                                           | 9,025,000               | (Note 1)   | 9,075,000              | (Note 1)   |
| Total financial liabilities                                     | 51,144,586              |            | 47,736,304             |            |

(Note 1) Since the book value is a reasonable approximation of the fair value, it is excluded from the fair value disclosure.

### (2) Fair Value Hierarchy

In order to determine and disclose the fair value of financial instruments, the Company used a fair value hierarchy system that reflects the significance of the input variables used in the fair value measurement.

| Division | Significance of input variables                                                                                                                                                                                                        |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1  | The quoted price of the market for the same asset or liability, the fair value using the input variables observable in the market<br>(Excludes the quoted price included in Level 1.)<br>Fair Value Using Unobservable Input Variables |
| Level 2  |                                                                                                                                                                                                                                        |
| Level 3  |                                                                                                                                                                                                                                        |

As of the end of the reporting period, the fair value measurement according to the above ranking system of the Company is as follows:

<End of the current half>

(Unit: thousands of won)

| category                                                        | Level 1 | Level 2    | Level 3   | sum        |
|-----------------------------------------------------------------|---------|------------|-----------|------------|
| <Financial Assets>                                              |         |            |           |            |
| Current P&L-Fair Value Measurement Financial Assets             | -       | 25,254,667 | 6,549,341 | 31,804,008 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | -       | -          | 2,558,850 | 2,558,850  |
| Total Financial Assets                                          | -       | 25,254,667 | 9,108,191 | 34,362,858 |

<End of the previous year>

(Unit: thousands of won)

| category                                                        | Level 1 | Level 2    | Level 3   | sum        |
|-----------------------------------------------------------------|---------|------------|-----------|------------|
| <Financial Assets>                                              |         |            |           |            |
| Current P&L-Fair Value Measurement Financial Assets             | -       | 25,355,602 | 5,050,157 | 30,405,759 |
| Other Comprehensive P&L-Fair Value Measurement Financial Assets | -       | -          | 2,558,850 | 2,558,850  |
| Total Financial Assets                                          | -       | 25,355,602 | 7,609,007 | 32,964,609 |

## 6. Matters Concerning Dividends

### A. Matters Concerning Dividends

Dividend-related provisions in the Articles of Incorporation of the Company:

- Article 10(3) [Date of Dividend of New Shares] In the event that the Company issues new shares pursuant to a paid-in increase, free capital increase or stock dividend, the dividend of profits on the new shares shall be deemed to have been issued at the end of the business year immediately preceding the business year in which the new shares were issued.

Article 45 [Dividend of profits]

1. Dividends of profits can be made in money and stocks.
2. In the case of dividends of profits in stocks, when the company issues several types of shares, it may also be made with other types of shares by resolution of the general meeting of shareholders.
3. The dividend under Paragraph 1 shall be paid to the shareholders listed in the shareholders' register as of the end of each fiscal period or to the registered pledgee.

Article 46 [Statute of Limitations on Dividend Prohibition Claims]

1. The statute of limitations expires if the right to claim payment of dividends is not exercised for five years.
2. The dividends resulting from the completion of the statute of limitations in paragraph 1 shall belong to this company.

#### Major Dividend Indicators

| Division                               | Types of Stocks | current period | electricity | Electrostatic |
|----------------------------------------|-----------------|----------------|-------------|---------------|
|                                        |                 | The 28th       | The 27th    | The 26th      |
| Par value per share (KRW)              |                 | 500            | 500         | 500           |
| Net profit (KRW in million)            |                 | 37,623         | 21,349      | 12,100        |
| Net profit (KRW in million)            |                 | 35,040         | 30,884      | 7,255         |
| (Consolidated) EPS (KRW)               |                 | 3,079          | 1,744       | 984           |
| Total cash dividend (million won)      |                 | -              | 3,666       | 1,848         |
| Total stock dividend (million won)     |                 | -              | -           | -             |
| (Consolidated) Cash Dividend Ratio (%) |                 | -              | 17.2        | 15.6          |
| Cash dividend yield (%)                | Common Stock    | -              | 0.27        | 0.15          |
|                                        | Preferred Stock | -              | -           | -             |
| Dividend Yield (%)                     | Common Stock    | -              | -           | -             |
|                                        | Preferred Stock | -              | -           | -             |
| Cash dividend per share (KRW)          | Common Stock    | -              | 300         | 150           |
|                                        | Preferred Stock | -              | -           | -             |
| Dividend per share                     | Common Stock    | -              | -           | -             |
|                                        | Preferred Stock | -              | -           | -             |

#### Past dividend history

(Unit: times, %)

| Number of consecutive payouts |                     | Average dividend yield |                     |
|-------------------------------|---------------------|------------------------|---------------------|
| Quarterly (Medium) Dividend   | Settlement Dividend | In the last 3 years    | In the last 5 years |
| -                             | 12                  | 0.21                   | 0.19                |

Note 1) The above number of dividends corresponds to the number of consecutive dividends out of the total dividends from December 31, 2009 to December 31, 2020.

Note 2) The average dividend yield is calculated using the simple average method.

## 7. Matters concerning the financing through the issuance of securities

### 7-1. Financing through issuance of securities

[Matters related to the issuance of equity securities, etc.]

Current status of capital increase (potato)

(Base date: 2021.06.30 ) (Unit : KRW, WEEK)

| Issuance of shares<br>(Reduced) Date | Issuance (decrease)<br>form                         | Contents of issued (reduced) shares |           |                          |                                               |                             |
|--------------------------------------|-----------------------------------------------------|-------------------------------------|-----------|--------------------------|-----------------------------------------------|-----------------------------|
|                                      |                                                     | kind                                | quantity  | Per week<br>Denomination | Issuance<br>per share<br>(Reduction)<br>value | Remarks                     |
| December 30, 1993                    | -                                                   | Common Stock                        | 20,000    | 5,000                    | 5,000                                         | Establishment capital       |
| 01 May 1995                          | Capital increase<br>(allocation of<br>shareholders) | Common Stock                        | 40,000    | 5,000                    | 5,000                                         | Existing Shareholders       |
| 05 Dec 1996                          | Capital increase<br>(allocation of<br>shareholders) | Common Stock                        | 60,000    | 5,000                    | 5,000                                         | Existing Shareholders       |
| December 24, 1997                    | Capital increase<br>(allocation of<br>shareholders) | Common Stock                        | 40,000    | 5,000                    | 5,000                                         | Existing Shareholders       |
| 05 Nov 1998                          | Capital increase<br>(allocation of<br>shareholders) | Common Stock                        | 40,000    | 5,000                    | 5,000                                         | Existing Shareholders       |
| 27 Jan 2000                          | Stock Split                                         | Common Stock                        | 1,800,000 | 500                      | 500                                           | Denomination                |
| 02 Feb 2000                          | Exercising the right of<br>conversion               | Common Stock                        | 810,000   | 500                      | 8,000                                         | Convertible Bond Conversion |
| 03 Feb 2000                          | Free capital increase                               | Common Stock                        | 2,000,000 | 500                      | 500                                           | -                           |
| 23 Feb 2000                          | Capital increase<br>(public offering)               | Common Stock                        | 336,000   | 500                      | 10,000                                        | -                           |
| 12 Aug 2000                          | Capital increase<br>(public offering)               | Common Stock                        | 1,290,000 | 500                      | 20,000                                        | -                           |
| December 31, 2001                    | Free capital increase                               | Common Stock                        | 1,246,103 | 500                      | 500                                           | -                           |
| December 23, 2002                    | Exercising stock<br>options                         | Common Stock                        | 33,500    | 500                      | 1,872                                         | -                           |
| December 31, 2002                    | Exercising stock<br>options                         | Common Stock                        | 2,245,861 | 500                      | 500                                           | -                           |
| December 26, 2003                    | Exercising stock<br>options                         | Common Stock                        | 35,500    | 500                      | 2,827                                         | -                           |
| 30-09-2004                           | Exercising stock<br>options                         | Common Stock                        | 7,000     | 500                      | 3,228                                         | -                           |
| December 27, 2004                    | Exercising stock<br>options                         | Common Stock                        | 24,000    | 500                      | 3,059                                         | -                           |

|                   |                                           |              |           |     |        |                                                                      |
|-------------------|-------------------------------------------|--------------|-----------|-----|--------|----------------------------------------------------------------------|
| 22nd Mar 2005     | Exercising stock options                  | Common Stock | 80,500    | 500 | 2,615  | -                                                                    |
| April 26, 2005    | Exercising stock options                  | Common Stock | 5,500     | 500 | 2,899  | -                                                                    |
| December 26, 2005 | Exercising stock options                  | Common Stock | 44,500    | 500 | 3,294  | -                                                                    |
| 27-Mar-2006       | Exercising stock options                  | Common Stock | 188,600   | 500 | 4,977  | -                                                                    |
| 25-Apr 2006       | Exercising stock options                  | Common Stock | 4,900     | 500 | 3,041  | -                                                                    |
| 02 Jan 2007       | Exercising stock options                  | Common Stock | 12,000    | 500 | 3,461  | -                                                                    |
| 26 Mar 2007       | Exercising stock options                  | Common Stock | 215,300   | 500 | 7,369  | -                                                                    |
| 13 Jul 2007       | Exercising stock options                  | Common Stock | 170,020   | 500 | 7,210  | Our stock options                                                    |
| 13 Jul 2007       | Exercising stock options                  | Common Stock | 3,000     | 500 | 7,369  | -                                                                    |
| 14 Apr 2008       | Exercising stock options                  | Common Stock | 24,000    | 500 | 7,369  | -                                                                    |
| 14 Apr 2008       | Exercising stock options                  | Common Stock | 4,000     | 500 | 10,600 | -                                                                    |
| 25 Sep 2009       | Exercising the right of conversion        | Common Stock | 142,747   | 500 | 10,508 | Convertible Bond Conversion                                          |
| 20 Jan 2010       | Exercising stock options                  | Common Stock | 30,000    | 500 | 11,650 | -                                                                    |
| 20 Jan 2010       | Exercising stock options                  | Common Stock | 1,000     | 500 | 10,600 | -                                                                    |
| 12 May 2010       | Capital increase (third-party allocation) | Common Stock | 1,276,595 | 500 | 23,500 | -                                                                    |
| 13 Apr 2011       | Exercising stock options                  | Common Stock | 10,000    | 500 | 11,650 | -                                                                    |
| 05 Nov 2014       | Exercising stock options                  | Common Stock | 5,000     | 500 | 26,670 | -                                                                    |
| November 26, 2014 | Exercising stock options                  | Common Stock | 25,000    | 500 | 26,670 | -                                                                    |
| 09 Mar 2016       | Exercising stock options                  | Common Stock | 10,000    | 500 | 26,670 | -                                                                    |
| 28 May 2019       | Exercising the right of conversion        | Common Stock | 38,924    | 500 | 51,380 | Conversion of Redeemable Convertible Preferred Stock to Common Stock |

ㄱ. There is no such thing as the planned change in capital.

ㄷ. Convertible debentures (rights issued) are not applicable.

[Matters related to the issuance of debt securities, etc.]

## Issuance of debt securities



(Base date: 2021.06.30 )

(Unit : KRW, %)

| Issuing Company | Securities Type | Issuance method | Publication Date | Exhortations (electronic lights) | Interest rate | Rating              | Expiry date | repayment | Organizer |
|-----------------|-----------------|-----------------|------------------|----------------------------------|---------------|---------------------|-------------|-----------|-----------|
|                 |                 |                 |                  | Rock) Total amount               |               | (Evaluation Agency) |             | Whether   |           |
| -               | -               | -               | -                | -                                | -             | -                   | -           | -         | -         |
| -               | -               | -               | -                | -                                | -             | -                   | -           | -         | -         |
| Sum total       | -               | -               | -                | -                                | -             | -                   | -           | -         | -         |

## Corporate Paper Securities Open Balance

(Base date: 2021.06.30 )

(Unit : KRW)

| Residual Expiry       |           | 10 days or less | More than 10 days<br>Less than 30 days | More than 30 days<br>Less than 90 days | More than 90 days<br>Less than 180 days | More than 180 days<br>Less than 1 year | More than 1 year<br>Less than 2 years | More than 2 years<br>less than 3 years | More than 3 years | Sum total |
|-----------------------|-----------|-----------------|----------------------------------------|----------------------------------------|-----------------------------------------|----------------------------------------|---------------------------------------|----------------------------------------|-------------------|-----------|
| Non-repayment balance | collusion | -               | -                                      | -                                      | -                                       | -                                      | -                                     | -                                      | -                 | -         |
|                       | Samo      | -               | -                                      | -                                      | -                                       | -                                      | -                                     | -                                      | -                 | -         |
|                       | sum       | -               | -                                      | -                                      | -                                       | -                                      | -                                     | -                                      | -                 | -         |

## Short-term debt outstanding balance

(Base date: 2021.06.30 )

(Unit : KRW)

| Residual Expiry       |           | 10 days or less | More than 10 days<br>Less than 30 days | More than 30 days<br>Less than 90 days | More than 90 days<br>Less than 180 days | More than 180 days<br>Less than 1 year | Sum total | Issuance Limit | Residual Limit |
|-----------------------|-----------|-----------------|----------------------------------------|----------------------------------------|-----------------------------------------|----------------------------------------|-----------|----------------|----------------|
| Non-repayment balance | collusion | -               | -                                      | -                                      | -                                       | -                                      | -         | -              | -              |
|                       | Samo      | -               | -                                      | -                                      | -                                       | -                                      | -         | -              | -              |
|                       | sum       | -               | -                                      | -                                      | -                                       | -                                      | -         | -              | -              |

## Corporate Bond Unrepaid Balance

(Base date: 2021.06.30 )

(Unit : KRW)

| Residual Expiry       |           | almost 1 year | More than 1 year<br>Less than 2 years | More than 2 years<br>less than 3 years | More than 3 years<br>almost 4 years | More than 4 years<br>less than 5 years | More than 5 years<br>Less than 10 years | More than 10 years | Sum total |
|-----------------------|-----------|---------------|---------------------------------------|----------------------------------------|-------------------------------------|----------------------------------------|-----------------------------------------|--------------------|-----------|
| Non-repayment balance | collusion | -             | -                                     | -                                      | -                                   | -                                      | -                                       | -                  | -         |
|                       | Samo      | -             | -                                     | -                                      | -                                   | -                                      | -                                       | -                  | -         |
|                       | sum       | -             | -                                     | -                                      | -                                   | -                                      | -                                       | -                  | -         |

## New Capital Securities Open Balance

(Base date: 2021.06.30 )

(Unit : KRW)

| Residual Expiry       |           | almost 1 year | More than 1 year<br>less than 5 years | More than 5 years<br>Less than 10 years | More than 10 years<br>almost 15 years | More than 15 years<br>almost 20 years | More than 20 years<br>Less than 30 years | More than 30 years | Sum total |
|-----------------------|-----------|---------------|---------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|------------------------------------------|--------------------|-----------|
| Non-repayment balance | collusion | -             | -                                     | -                                       | -                                     | -                                     | -                                        | -                  | -         |
|                       | Samo      | -             | -                                     | -                                       | -                                     | -                                     | -                                        | -                  | -         |
|                       | sum       | -             | -                                     | -                                       | -                                     | -                                     | -                                        | -                  | -         |

### Conditional Capital Securities Open Balance

(Base date: 2021.06.30 )

(Unit : KRW)

| Residual Expiry       |           | almost 1 year | More than 1 year<br>Less than 2 years | More than 2 years<br>less than 3 years | More than 3 years<br>almost 4 years | More than 4 years<br>less than 5 years | More than 5 years<br>Less than 10 years | More than 10 years<br>almost 20 years | More than 20 years<br>Less than 30 years | More than 30 years | Sum total |
|-----------------------|-----------|---------------|---------------------------------------|----------------------------------------|-------------------------------------|----------------------------------------|-----------------------------------------|---------------------------------------|------------------------------------------|--------------------|-----------|
| Non-repayment balance | collusion | -             | -                                     | -                                      | -                                   | -                                      | -                                       | -                                     | -                                        | -                  | -         |
|                       | Samo      | -             | -                                     | -                                      | -                                   | -                                      | -                                       | -                                     | -                                        | -                  | -         |
|                       | sum       | -             | -                                     | -                                      | -                                   | -                                      | -                                       | -                                     | -                                        | -                  | -         |

## 7-2. Usage of funds raised through the issuance of securities

-None of the above

## 8. Other Matters Relating to Finance

A. Matters to be noted such as rewriting of financial statements

(1) Rewriting of financial statements

- None of the above

(2) Matters related to mergers, divisions, asset transfers, and business transfers

- None of the above

(3) Accounting treatment of asset sales and contingent liabilities related to asset securitization - For information on contingent liabilities, please refer to the Consolidated Financial Statements Notes.

(4) Other matters to be aware of when using financial statements

- None of the above

## B. Allowance for bad debts

### (1) Provision for bad debts by account subject for the last 3 fiscal years

- Based on consolidated financial statements.  
million,%)

(Unit : KRW in

| Division | Account Titles      | Bond Amount | Allowance for bad debts | Allowance for bad debts setting rate |
|----------|---------------------|-------------|-------------------------|--------------------------------------|
| 28th Q2  | Accounts receivable | 126,572     | (9,836)                 | 7.77%                                |
|          | Receivables         | 3,774       | (1,077)                 | 28.53%                               |
|          | Receivables         | 1,033       | (530)                   | 51.30%                               |
|          | Short-term loans    | 1,400       | (1,400)                 | 100.00%                              |
|          | Sum total           | 132,779     | (12,843)                | 9.67%                                |
| The 27th | Accounts receivable | 74,127      | (8,654)                 | 11.67%                               |
|          | Receivables         | 2,374       | (1,105)                 | 46.56%                               |
|          | Receivables         | 1,232       | (530)                   | 43.01%                               |
|          |                     |             |                         |                                      |
|          | Short-term loans    | 1,400       | (1,400)                 | 100.00%                              |
|          | Sum total           | 79,133      | (11,689)                | 14.77%                               |
| The 26th | Accounts receivable | 61,695      | (8,790)                 | 14.25%                               |
|          | Receivables         | 4,401       | (1,169)                 | 26.57%                               |
|          | Receivables         | 853         | (530)                   | 62.13%                               |
|          | Short-term loans    | 1,400       | (1,400)                 | 100.00%                              |
|          | Sum total           | 68,349      | (11,889)                | 17.39%                               |

## C. Inventory Status

### (1) Inventory Holdings for the last 3 fiscal years by business sector

(Unit : KRW in million)

| Business Sector                      | Account Titles | The 28th Term | The 27th | The 26th |
|--------------------------------------|----------------|---------------|----------|----------|
| Laser markers and coding instruments | Products       | 29,870        | 29,263   | 27,565   |
|                                      | Prize          | 5,899         | 4,882    | 6,852    |

|                                                                                                         |                 |           |           |           |
|---------------------------------------------------------------------------------------------------------|-----------------|-----------|-----------|-----------|
|                                                                                                         | Work-in-process | 51,015    | 37,220    | 49,924    |
|                                                                                                         | Raw materials   | 34,033    | 29,094    | 25,479    |
|                                                                                                         | Pending         | 2,266     | 3,431     | 282       |
|                                                                                                         | Sum total       | 123,083   | 103,890   | 110,102   |
| Ratio of inventory to total assets (%)<br>[Total Inventories/Total Assets at the End<br>of Period*100]  |                 | 23.3%     | 21.6%     | 24.7%     |
| Inventory Turnover (Recovery) [Annualized<br>Cost of Goods Sold<br>÷ (Basic Stock + Final Inventory)/2] |                 | 2.3 times | 2.3 times | 1.6 times |

(2) Due diligence of inventory assets, etc.

1) Due diligence date

- In accordance with the company's internal regulations, an inventory survey is conducted four times a year at the end of each quarter
- At the end of December, the inventory audit will be conducted in the presence of a certified public accountant belonging to the company's audit firm.

2) Due Diligence Method

- In-house storage stock: Conducted a complete survey
- Outside storage inventory: Conduct a complete survey and collect inventory storage certificate
- Inventory surveys conducted within the company are conducted as sample surveys.

## IV. Director's Management Group and Analytical Opinion

- None of the above

## V. Audit Opinion of Auditor, etc.

### 1. Matters Concerning External Audit

1. The name of the auditor and the audit opinion (including the review opinion, hereinafter referred to in this Article) shall be entered in accordance with the following table.

| Fiscal Year                  | Auditor                 | Audit Opinion | Emphasis on things like that    | Key Audit Matters               |
|------------------------------|-------------------------|---------------|---------------------------------|---------------------------------|
| The 28th (current half-term) | Seohyun Accounting Firm | -             | -                               | -                               |
| The 27th (first semester)    | Seohyun Accounting Firm | titration     | -                               | -                               |
| The 26th (pre-war period)    | Lender Accounting Firm  | titration     | Adequacy of Revenue Recognition | Adequacy of Revenue Recognition |

2. The status of the audit service is listed according to the following table.

| Fiscal Year                  | Auditor                 | My Dragon | Audit Contract Details |       | Actual Performance |       |
|------------------------------|-------------------------|-----------|------------------------|-------|--------------------|-------|
|                              |                         |           | conservative           | time  | conservative       | time  |
| The 28th (current half-term) | Seohyun Accounting Firm | titration | 210,000                | -     | -                  | -     |
| The 27th (first semester)    | Seohyun Accounting Firm | titration | 195,000                | 2,000 | 195,000            | 2,062 |
| The 26th (pre-war period)    | Lender Accounting Firm  | titration | 110,000                | 1,500 | 110,000            | 1,514 |

3. The status of the conclusion of the non-audit service contract with the auditor shall be listed according to the following table.

| Fiscal Year                  | Contract conclusion date | Service Details | Period of service | Service Remuneration | Remarks |
|------------------------------|--------------------------|-----------------|-------------------|----------------------|---------|
| The 28th (current half-term) | -                        | -               | -                 | -                    | -       |
|                              | -                        | -               | -                 | -                    | -       |
| The 27th (first semester)    | -                        | -               | -                 | -                    | -       |
|                              | -                        | -               | -                 | -                    | -       |
| The 26th (pre-war period)    | -                        | -               | -                 | -                    | -       |
|                              | -                        | -               | -                 | -                    | -       |



## 2. Matters Concerning Internal Control

### A. Internal Accounting Control System

#### (1) Auditor's review opinion on the internal accounting control system

| Fiscal Year        | Auditor                 | Review Opinion                                                                                                                                                                                                                                                                                                                                                                                  | Notes             |
|--------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| The 28th half-term | Seohyun Accounting Firm | -                                                                                                                                                                                                                                                                                                                                                                                               | -                 |
| The 27th           | Seohyun Accounting Firm | As a result of our review of the management's report on the operation status of the internal accounting control system, we did not find any points that lead us to conclude that the contents of the management operation status report were not prepared in accordance with the provisions of the Model Standards for Internal Accounting Control System from the point of view of importance. | None of the above |
| The 26th           | Lender Accounting Firm  | As a result of our review of the management's report on the operation status of the internal accounting control system, we did not find any points that lead us to conclude that the contents of the management operation status report were not prepared in accordance with the provisions of the Model Standards for Internal Accounting Control System from the point of view of importance. | None of the above |
| The 25th           | Lender Accounting Firm  | As a result of our review of the management's report on the operation status of the internal accounting control system, we did not find any points that lead us to conclude that the contents of the management operation status report were not prepared in accordance with the provisions of the Model Standards for Internal Accounting Control System from the point of view of importance. | None of the above |

ㄱ. Evaluation of Internal Control Structure  
The Company has not been separately evaluated for its internal control structure other than its internal accounting control system.

ㄴ. Contents of the Mediation Council and Financial Statements Inconsistencies

-. None of the above



## VI. Matters Concerning the Company's Institutions, such as the Board of Directors

### 1. Matters Concerning the Board of Directors

#### 가. Composition of the Board of Directors

As of the date of preparation of the semi-annual report, the Company's Board of Directors consists of four directors, including three full-time directors and one non-executive director. For the main biographies and personal information of each director, please refer to "A. Status of Officers" in "VIII. Matters Concerning Officers and Employees".

#### 나. Establishment and Composition of Outside Director Candidate Recommendation Committee

The Company does not have an Outside Director Candidate Recommendation Committee.

#### 다. Status of Outside Directors

| Name      | Main Economics                                                                                                                            | Interests with the largest shareholders          |   | Remarks |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---|---------|
|           |                                                                                                                                           | Participation in internal and external education |   |         |
| Jiwon Kim | Ph.D. in Physics, Korea Advanced Institute of Science and Technology<br>Professor, Department of Nano Optoelectronics, Hanyang University | -                                                | - | -       |

#### 라. Main contents of the Board of Directors' Operation Regulations

- ① The Board of Directors shall consist of directors and shall decide important matters of the Company's business.
- ② The Board of Directors shall convene the meeting of the Board of Directors, if there is a representative director or a director otherwise designated by the Board of Directors, by notifying each director and auditor one week prior to the meeting. However, with the consent of all directors and auditors, the convening procedure may be dispensed with.

#### 마. Major Decisions of the Board of Directors

| Episodes | Date       | Shouldn't be for me                                 | Approval | Remarks |
|----------|------------|-----------------------------------------------------|----------|---------|
| 1        | 2021.03.10 | Convening of the 27th General Shareholders' Meeting | Approved | -       |
| 2        | 2021.03.11 | Approval of 2020 internal financial statements      | Approved | -       |

#### 바. Independence of Directors

- (1) Whether there is an independence criterion for the election of directors

The Company appoints a person who is not disqualified as a director under the relevant laws and regulations at the general meeting of shareholders after being recommended by the Board of Directors.

| category                   | Statement     | Referral | Responsibilities        | Dealings with the Company | Relationship with the largest shareholder or major shareholder |
|----------------------------|---------------|----------|-------------------------|---------------------------|----------------------------------------------------------------|
| Ceo<br>(In-house Director) | Seonggyu-dong | council  | Chief Executive Officer | none                      | Largest shareholder                                            |
| Internal Director          | Jong-Koo Park | council  | business                | none                      | none                                                           |
| Internal Director          | Seung Wook Ko | council  | Head of Overseas Sales  | none                      | none                                                           |
| Independent Director       | Jiwon Kim     | council  | research                | none                      | none                                                           |

(2) Establishment and Composition of Outside Director Candidate Recommendation CommitteeAs of the date of submission of this quarterly report, there is no applicability.

#### Outside Directors and Their Changes

(Unit : persons)

| Number of Directors | Number of Independent Directors | Changes in Outsidi Directors |           |          |
|---------------------|---------------------------------|------------------------------|-----------|----------|
|                     |                                 | seniority                    | Dismissal | Quitting |
| 3                   | 1                               | -                            | -         | -        |

#### Outside Director Training Status

| Training Dates | Education Provider       | Attending Independent Directors | Reasons for non-attendance | Main Contents of Education                      |
|----------------|--------------------------|---------------------------------|----------------------------|-------------------------------------------------|
| 2021.03.10     | Supporting Organizations | Jiwon Kim                       | None of the above          | Board of Directors Agenda and Management Status |
| 2021.03.11     | Supporting Organizations | Jiwon Kim                       | None of the above          | Board of Directors Agenda and Management Status |

## 2. Matters Concerning Audit System

### A. Matters related to the audit organization

(1) Establishment of audit committee (audit), method of composition, etc.

The Company's auditor is Lee Yong-chang, who was appointed as a full-time auditor in July 2013 and was re-appointed at the 25th General Shareholders' Meeting in March 2019.

(2) Preparation of internal apparatus for access to management information necessary for audit work of the Audit Committee (Audit) The Company has the following mechanisms in place as an internal mechanism for access to management information necessary for audit work.

- ① Auditors can audit the company's accounts and operations.
- ② The auditor may appear before the Board of Directors and state his or her opinion.
- ③ The auditor may request the convening of an extraordinary general meeting by submitting a written statement to the board stating the purpose of the meeting and the reasons for convening it.
- ④ The auditor may require the subsidiary company to report its operations when it is necessary to perform its duties. In this case, if the subsidiary does not report without delay, or if it is necessary to confirm the contents of the report, the business and property status of the subsidiary may be investigated.

### ㄴ. Personal information of the Audit Committee (Audit)

| Name      | Main Economics                                                 | Remarks |
|-----------|----------------------------------------------------------------|---------|
| Yongchang | Head of Legal Team, Seoul National University, Samsung Techwin | -       |

ㄷ. Main Activities of the Audit Committee (Audit) In the case of the Company, the Audit Committee is not constituted, and the main activity of the Audit of the Company is the audit of the business report for the finalization of the financial statements for the 27th period.

### ㄹ. Status of Support Organizations such as Compliance Support Personnel

-. None of the above

### Audit Training Implementation Status

| Training Dates | Education Provider       | Main Contents of Education                      |
|----------------|--------------------------|-------------------------------------------------|
| 2021.03.10     | Supporting Organizations | Board of Directors Agenda and Management Status |
| 2021.03.11     | Supporting Organizations | Board of Directors Agenda and Management Status |

### Status of Audit Support Organizations

| Department (Team) Name | Number of Employees (persons) | Job Title (Years of Service)                                 | Activities                                                                                                                        |
|------------------------|-------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Finance Team           | 5                             | 4 General Manager (average 5 years) 2 Pros (average 2 years) | - Board of Directors operation, explanation of agenda and response to questions/discussions<br>- Explanation of Management Status |

### 3. Matters related to the general meeting of shareholders, etc.

#### 가. Voting System

(Base date: 2021.06.30 )

| Types of Voting Systems | Centralized Voting System | Written Voting System | Electronic Voting System |
|-------------------------|---------------------------|-----------------------|--------------------------|
| Availability            | Exclusion                 | Not introduced        | introduction             |
| Implementation          | -                         | -                     | Implementation (Note 1)  |

Note 1) The Company implemented an electronic voting system at the 25th General Shareholders' Meeting on March 28, 2019.

#### 나. Minority Shareholder Rights

There is no fact of minority shareholders' exercise of shareholder rights against the Company during the disclosure period

다. There is no competition in relation to the Company's management control during the disclosure period.

#### 라. Voting Rights

(Base date: 2021.06.30 )

(Unit : weeks)

| Division                        | Types of Stocks | Number of shares | Remarks |
|---------------------------------|-----------------|------------------|---------|
| Total Shares Outstanding(A)     | Common Stock    | 12,319,550       | -       |
|                                 | Preferred Stock | -                | -       |
| Number of non-voting shares (B) | Common Stock    | 98,617           | -       |
|                                 | Preferred Stock | -                | -       |
|                                 | Common Stock    | -                | -       |



|                                                                                                |                 |            |   |
|------------------------------------------------------------------------------------------------|-----------------|------------|---|
| The number of shares excluded from exercising voting rights by the articles of association (C) | Preferred Stock | -          | - |
| The number of shares restricted by other laws to exercise voting rights (D)                    | Common Stock    | -          | - |
|                                                                                                | Preferred Stock | -          | - |
| Number of shares with reinstated voting rights (E)                                             | Common Stock    | -          | - |
|                                                                                                | Preferred Stock | -          | - |
| Number of shares that can exercise voting rights<br>(F = A - B - C - D + E)                    | Common Stock    | 12,220,933 | - |
|                                                                                                | Preferred Stock | -          | - |

#### Summary of Minutes of the General Meeting of Shareholders

| Date of Shareholders                                   | Agenda                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Resolution                                    | Remarks |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------|
| The 27th General Shareholders' Meeting<br>(2021/03/26) | Bill No. 1 : 27th (January 1, 2020 ~ December 31, 2020) Financial Statements and Consolidated Financial Statements<br>Approval<br>Bill No. 2 : Approval of statement of disposal of retained earnings (Cash dividend: KRW 300 per share) Bill No. 3 : Appointment of directors<br>Proposal No. 3-1 Candidate for internal director Park Jong-gu Bill No. 4<br>Bill : Approval of the limit on directors' remuneration Bill No. 5 :<br>Approval of the auditor's remuneration limit                                                                                                   | Former bill<br>Approved as originally drafted | -       |
| The 26th General Shareholders' Meeting<br>(2020/03/27) | Bill No. 1 : 26th (January 1, 2019 ~ December 31, 2019) Financial Statements and Consolidated Financial Statements<br>Approval<br>Bill No. 2 : Approval of the statement of disposal of retained earnings (cash dividend: 150 won per share) Bill No. 3 : Appointment of directors<br>3-1 Proposal Candidate Sung Gyu-dong<br>Proposal No. 3-2 Candidate for Internal Director Seung Wook Ko<br>Proposal No. 3-3 Outside Director Candidate Jiwon Kim Proposal No. 4 :<br>Approval of the limit on directors' remuneration Bill No. 5 : Approval of the auditor's remuneration limit | Former bill<br>Approved as originally drafted | -       |

|                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                       |          |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------|
| <p>The 25th General Shareholders' Meeting<br/>(March 28, 2019)</p> | <p>Bill No. 1 : 25th (January 1, 2018 ~ December 31, 2018) Financial Statements and Consolidated Financial Statements</p> <p>Approval</p> <p>Bill No. 2 : Approval of the statement of disposal of retained earnings (cash dividend: KRW 100 per share) Bill No. 3 : Appointment of directors Proposal No. 3-1 Proposal Park Jong-gu Proposal No. 4 : Appointment of auditor No. 4-1 Audit Candidate Yong-chang Proposal No. 5 Bill : Amendment of Articles of Incorporation Bill No. 6 : Approval of directors' remuneration limit Bill No. 7 : Approval of auditor's remuneration limit</p> | <p>Former bill<br/>Approved as originally drafted</p> | <p>-</p> |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------|



## VII. Matters Concerning Shareholders

### A. Stock Ownership Status of Largest Shareholders and Related Parties

(Base date: 2020.12.31 )

(Unit : weeks, %)

| Name            | Relationship                       | Stock kind   | Number of Owners and Percentage of Ownership |              |                  |              | Remarks |
|-----------------|------------------------------------|--------------|----------------------------------------------|--------------|------------------|--------------|---------|
|                 |                                    |              | Beginnings                                   |              | End of terr      |              |         |
|                 |                                    |              | Number of shares                             | Equity Ratio | Number of shares | Equity Ratio |         |
| Seonggyu-dong   | Your                               | Common Stock | 3,492,121                                    | 28.35        | 3,492,121        | 28.35        | -       |
| Jung Yoonhye    | spouse                             | Common Stock | 187,030                                      | 1.52         | 187,030          | 1.52         | -       |
| Sung Jae-yong   | Children                           | Common Stock | 15,888                                       | 0.13         | 16,803           | 0.14         | -       |
| Seongseung Yong | Children                           | Common Stock | 16,010                                       | 0.13         | 16,919           | 0.14         | -       |
| Junghye Jung    | Relatives                          | Common Stock | 100                                          | 0.00         | 0                | 0.00         | -       |
| Jung Sun-ae     | Relatives                          | Common Stock | 200                                          | 0.00         | 100              | 0.00         | -       |
| Myungju Jung    | Relatives                          | Common Stock | 1,100                                        | 0.01         | 900              | 0.01         | -       |
| Kyungja Lee     | Relatives                          | Common Stock | 2,200                                        | 0.02         | 1,500            | 0.01         | -       |
| Sung Yoonjung   | Relatives                          | Common Stock | 2,000                                        | 0.02         | 2,000            | 0.02         | -       |
| Utilization     | Executives of affiliated companies | Common Stock | 3,000                                        | 0.02         | 3,000            | 0.02         | -       |
| SOLEO           | guitar                             | Common Stock | 104,500                                      | 0.85         | 107,600          | 0.87         | -       |
| system          |                                    | Common Stock | 3,824,149                                    | 31.04        | 3,827,973        | 31.07        | -       |
|                 |                                    | -            | -                                            | -            | -                | -            | -       |

### B. Major Career and Overview of the Largest Shareholder

| Statement     | position | career           | Year of birth |
|---------------|----------|------------------|---------------|
| Seonggyu-dong | Ceo      | CEO, EO Technics | Born in 1957  |

### C. Summary of the largest shareholder (corporation or organization) of the largest shareholder

- The Company has not experienced a change in the largest shareholder during the applicable period.

### D. Stock Ownership Status

(Base date: 2021.06.30 ) (Unit : weeks)

| category                      | Shareholders' Name | Number of Owners | Percentage of Equity (%) | Remarks |
|-------------------------------|--------------------|------------------|--------------------------|---------|
| Shareholders of more than 5%  | Seonggyu-dong      | 3,492,121        | 28.35                    | -       |
|                               | -                  | -                | -                        | -       |
| Our Shareholders' Association |                    | 18,814           | 0.15                     | -       |

### E. Status of Minority Shareholders

(Base date: 2020.12.31 ) (Unit : weeks)

| Division              | shareholder           |                    |           | Owned Stocks              |                          |           | Remarks |
|-----------------------|-----------------------|--------------------|-----------|---------------------------|--------------------------|-----------|---------|
|                       | Minority Shareholders | Total Shareholders | ratio (%) | Number of Minority Shares | Total Shares Outstanding | ratio (%) |         |
| Minority Shareholders | 17,355                | 17,367             | 99.9      | 6,879,992                 | 12,319,550               | 55.8      | -       |

## F. Stock Affairs

|                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                        |                                                                                                                                                              |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Contents of rights                   | <p>① A shareholder shall have the right to receive an allotment of new shares in proportion to the number of shares he owns.</p> <p>② Notwithstanding the provisions of Paragraph 1, the Company may allocate new shares to non-shareholders by resolution of the Board of Directors in the event that any of the following applies:</p> <p>1. In the event that new shares are issued in the form of a general public offering in accordance with Article 165(6) of the Capital Market and Financial Investment Business Act not exceeding 50/100 of the total number of issued shares.</p> <p>2. Within the range of 20/100 of the total number of issued shares, new shares are allocated to the members of the shareholders' association first.</p> <p>3. In the event of issuance of new shares due to the exercise of stock purchase options pursuant to Article 542(3) of the Commercial Code.</p> <p>4. When a company issues new shares for foreign investment under the Foreign Investment Promotion Act for business purposes.</p> <p>5. To the extent not exceeding 50/100 of the total number of issued shares, it is necessary to achieve the company's management objectives, such as the introduction of business-critical technologies, management participation, and strategic alliances.</p> <p>6. In the event of the issuance of new shares due to the exercise of the option to purchase our shares in accordance with the provisions of Article 39 of the Employee Welfare Standards Act(3) In the event that a shareholder relinquishes or loses the right to purchase new shares, or if a shareholder loses a fraction of the right to purchase new shares, the method of handling such issuance shall be determined by a resolution of the Board of Directors.</p> <p>(4) In the case of allocating new shares to a person other than a shareholder pursuant to Paragraph 2, the Company shall use Article 416 of the Commercial Code, paragraphs 1, 2, 2, and</p> <p>The matters set forth in items 3 and 4 shall be notified or announced to the shareholders at least two weeks prior to the due date of the payment.</p> |                                        |                                                                                                                                                              |
| Termination Day                      | December 31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Annual General Meeting of Shareholders | Within 3 months after the end of each fiscal year                                                                                                            |
| Timing of Shareholders' List Closure | From January 1 to January 31 of each year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                        |                                                                                                                                                              |
| Types of sovereignty                 | <p>In the case of issuing stocks pursuant to Article 2, Paragraph 1 of the Act on Electronic Registration of Stock Debentures, etc., the Company shall register electronically.</p> <p>Shares must be registered electronically in the institution's electronic registration account book.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                        |                                                                                                                                                              |
| Name Amendment Agent                 | <p>① The Company shall appoint a nominal agent for the renewal of the shares</p> <p>② The name change agent and the place of handling of the office and the scope of the agency's work shall be determined by the resolution of the board of directors and the same shall be announced</p> <p>③ The Company's list of shareholders or a copy thereof shall be kept at the office handling place of the name change agent, and the electronic registration of shares, the name of the shareholders.</p> <p>Wealth management and other matters relating to stocks shall be handled by a name change agent.</p> <p>④ The procedure for handling the affairs of Paragraph 3 shall be in accordance with the provisions on the agency of the name change agent for the registration of securities.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                        |                                                                                                                                                              |
| Shareholders' Perks                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Announcement                           | <p>- Company Homepage (www.eotechnics.com)</p> <p>- The Korea Economic Daily (when it is not possible to post on the website due to unavoidable reasons)</p> |

## G. Stock price and stock trading performance

Korea Exchange Korea Securities Market (KOSPI) (Unit : KRW, Co., Ltd.)

| Common Stock | Weeks | the best | 117,900 | 108,400 | 120,500 | 134,900 | 119,500 | 119,000 |
|--------------|-------|----------|---------|---------|---------|---------|---------|---------|
|              |       | lowest   | 99,000  | 100,700 | 99,900  | 117,300 | 105,500 | 107,800 |

| category | January '21 | 02/21 | Mar '21 | Apr '21 | May '21 | 06/21 |
|----------|-------------|-------|---------|---------|---------|-------|
|----------|-------------|-------|---------|---------|---------|-------|

|  |        |                   |           |           |           |           |           |           |
|--|--------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|  |        | average           | 112,510   | 103,789   | 111,095   | 126,200   | 113,547   | 113,345   |
|  | Volume | Best<br>(days)    | 290,571   | 164,374   | 447,410   | 295,991   | 209,283   | 220,140   |
|  |        | Minimum<br>(days) | 80,516    | 49,104    | 37,932    | 57,086    | 33,063    | 32,946    |
|  |        | Monthly           | 3,444,212 | 1,674,503 | 2,902,808 | 2,626,078 | 1,672,129 | 2,134,152 |

Note 1) The highest, lowest, and average stock prices are based on the closing price

## VIII. Matters Concerning Officers and Employees

### 1. Current status of executives and employees

#### Executive Status

| (Base date: 2021.06.30 ) |        |                |                      |                                             |                  |                         |                                                                                                                                                               | (Unit : weeks)   |                   |                                           |           |                         |
|--------------------------|--------|----------------|----------------------|---------------------------------------------|------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|-------------------------------------------|-----------|-------------------------|
| Statement                | gender | Month of birth | position             | Whether or not you are a registered officer | Full-time or not | Responsibilities        | Career                                                                                                                                                        | Number of Owners |                   | Relationship with the largest shareholder | Tenure    | Expiration date of term |
|                          |        |                |                      |                                             |                  |                         |                                                                                                                                                               | Voting Shares    | Non-Voting Shares |                                           |           |                         |
| Seonggyu-dong            | others | 1957.09        | Ceo                  | Internal Director                           | Full-time        | Chief Executive Officer | Graduated from Seoul National University, Graduate School of Electrical Engineering, Director of Korea Semiconductor Industry Association, CEO of EO Technics | 3,492,121        | -                 | Your                                      | 31 years  | 2022.03.30              |
| Jong-Koo Park            | others | 1963.04        | Ceo                  | Internal Director                           | Full-time        | business                | Yonsei University Department of English Literature and Secretary of the Chairman of Daewoo Group                                                              | -                | -                 | -                                         | 20 years  | 2023.03.25              |
| Seung Wook Ko            | others | 1967.06        | Director             | Internal Director                           | Full-time        | Head of Overseas Sales  | Department of Economics, Dongguk University, EO Technics, Semiconductor Business Division                                                                     | -                | -                 | -                                         | 20 years  | 2022.03.27              |
| Jiwon Kim                | others | 1972.11        | Independent Director | Independent Director                        | Administrative   | research                | Ph.D. in Physics, Korea Advanced Institute of Science and Technology, Professor, Department of Nano Optoelectronics, Hanyang University                       | -                | -                 | -                                         | two years | 2022.03.30              |
| Yongchang                | others | 1953.09        | thanks               | thanks                                      | Full-time        | thanks                  | Head of Legal Team, Seoul National University, Department of Law, Samsung Techwin                                                                             | -                | -                 | -                                         | 8 years   | 2022.03.28              |

#### Current status of employees, etc.

| (Base date: 2021.06.30 ) |        |                                 |                      |                    |                      |                               | (Unit : thousand won)         |                           |        |                        |        |         |   |           |
|--------------------------|--------|---------------------------------|----------------------|--------------------|----------------------|-------------------------------|-------------------------------|---------------------------|--------|------------------------|--------|---------|---|-----------|
| staff                    |        |                                 |                      |                    |                      |                               |                               |                           |        | Non-affiliated workers |        |         |   |           |
| Business Sector          | gender | Number of Employees             |                      |                    |                      | Flat Kyun<br>Years of service | Annual salary<br>Total Amount | Average salary per person | others | woman                  | system | Remarks |   |           |
|                          |        | Workers with an indefinite term |                      | Fixed-term workers |                      |                               |                               |                           |        |                        |        |         |   | Sum total |
|                          |        | whole                           | (Short-time workers) | whole              | (Short-time workers) |                               |                               |                           |        |                        |        |         |   |           |
| transcription            | others | 520                             | -                    | 4                  | -                    | 524                           | 8.1                           | 15,819,692                | 30,202 | 1                      | 12     | 13      | - |           |
| transcription            | woman  | 54                              | -                    | 7                  | -                    | 61                            | 6.8                           | 1,326,736                 | 21,750 |                        |        |         | - |           |
| Sum total                |        | 574                             | -                    | 11                 | -                    | 585                           | 7.9                           | 17,146,428                | 29,320 |                        |        |         | - |           |

## Non-registered officer remuneration

(Base date: 2021.06.30 )

(Unit : thousand won)

| Division               | Number of Persons | Total annual salary | Average salary per person | Remarks |
|------------------------|-------------------|---------------------|---------------------------|---------|
| Non-registered officer | 17                | 890,669             | 52,392                    | -       |

## 2. Remuneration of Executives, etc.

<Remuneration status of all directors' auditors>

### 1. Amount approved at the general meeting of shareholders

(Unit :  
thousand  
won)

| Division | Number of Persons | Amount approved at the general meeting of shareholders | Remarks |
|----------|-------------------|--------------------------------------------------------|---------|
| Director | 4                 | 2,000,000                                              | -       |
| thanks   | 1                 | 100,000                                                | -       |

### 2. Remuneration Amount

#### 2-1. All Directors' Auditors

(Unit :  
thousand  
won)

| Number of Persons | Total remuneration | Average remuneration per person | Remarks |
|-------------------|--------------------|---------------------------------|---------|
| 5                 | 992,067            | 198,413                         | -       |

#### 2-2. Type

(Unit :  
thousand  
won)

| Division                                                                         | Number of Persons | Total remuneration | Average remuneration per person | Remarks |
|----------------------------------------------------------------------------------|-------------------|--------------------|---------------------------------|---------|
| Registered Director<br>(Excluding outside directors and audit committee members) | 3                 | 936,219            | 312,073                         | -       |



|                                                             |   |        |        |   |
|-------------------------------------------------------------|---|--------|--------|---|
| Independent Director<br>(Excluding Audit Committee members) | 1 | 10,500 | 10,500 | - |
| Audit Committee Member,                                     | - | -      | -      | - |
| thanks                                                      | 1 | 45,348 | 45,348 | - |

<Individual remuneration status of directors and auditors with remuneration payments of KRW 500 million or more>

1. Amount of remuneration for each individual

(Unit :  
thousand  
won)

| name          | position | Total remuneration | Remuneration not included in the total remuneration |
|---------------|----------|--------------------|-----------------------------------------------------|
| Seonggyu-dong | Ceo      | 694,199            | -                                                   |

2. Calculation Criteria and Methods

(Unit :  
thousand  
won)

| name          | Types of remuneration |                                  | Cap     | Calculation Criteria and Methods                                                                                                                                  |
|---------------|-----------------------|----------------------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Seonggyu-dong | Earned Income         | pay                              | 694,199 | In accordance with the executive treatment regulations, the rank and disposition of the delegated work, Considering the results of delegated work, etc., decision |
|               |                       | Bonuses                          | -       | -                                                                                                                                                                 |
|               |                       | Stock Options<br>Exercise Profit | -       | -                                                                                                                                                                 |
|               |                       | Other Earned Income              | -       | -                                                                                                                                                                 |
|               | Retirement income     |                                  | -       | -                                                                                                                                                                 |
|               | Other Income          |                                  | -       | -                                                                                                                                                                 |

<Remuneration status of the top 5 individuals with a remuneration amount of 500 million won or more>

1. Amount of remuneration for each individual

(Unit : KRW)

| name | position | Total remuneration | Remuneration not included in the total remuneration |
|------|----------|--------------------|-----------------------------------------------------|
| -    | -        | -                  | -                                                   |
| -    | -        | -                  | -                                                   |

## 2. Calculation Criteria and Methods

(Unit : KRW)

| name | Types of remuneration |                               | Cap | Calculation Criteria and Methods |
|------|-----------------------|-------------------------------|-----|----------------------------------|
| -    | Earned Income         | pay                           | -   | -                                |
|      |                       | Bonuses                       | -   | -                                |
|      |                       | Stock Options Exercise Profit | -   | -                                |
|      |                       | Other Earned Income           | -   | -                                |
|      | Retirement income     |                               | -   | -                                |
|      | Other Income          |                               | -   | -                                |

## IX. Matters Concerning Affiliates, etc.

### Status of affiliates (summary)

(Base date: 2021.06.30 )

(Unit : Four)

| Name of the business group | Number of affiliates |          |        |
|----------------------------|----------------------|----------|--------|
|                            | Listed               | Unlisted | system |
| -                          | -                    | -        | -      |

※For the detailed status, please refer to "Detailed Table-2. Refer to 'Status of Affiliates (Detail)'

### Status of other corporate shareholders (summary)

(Base date: 2021.06.30 )

(Unit : KRW in million)

| Purpose of investment | Number of Participating Companies |          |        | Total Investment Amount |                     |  |
|-----------------------|-----------------------------------|----------|--------|-------------------------|---------------------|--|
|                       | Listed                            | Unlisted | system |                         | Increase (decrease) |  |

|                             |   |    |    | Opening<br>book<br>value | Acquire<br>(Disposal) | Valuation<br>P&L | End<br>book<br>value |
|-----------------------------|---|----|----|--------------------------|-----------------------|------------------|----------------------|
| Management<br>Participation | - | 13 | 13 | 17,323                   | -                     | -                | 17,323               |
| General<br>Investment       | 4 | 1  | 5  | 8,040                    | -539                  | 1,220            | 8,721                |
| Simple<br>Investment        | - | -  | -  | -                        | -                     | -                | -                    |
| system                      | 4 | 14 | 18 | 25,363                   | -539                  | 1,220            | 26,044               |

※For the detailed status, please refer to "Detailed Table-3. Refer to 'Status of Other Corporate Shareholders (Detail)'

## X. Transactions with Major Shareholders, etc.

ㄱ. Credit Facility to Major Shareholders, etc.

-. None of the above

ㄴ. Transfers of assets with major shareholders, etc.

-. None of the above

ㄷ. Business transactions with major shareholders

-. None of the above

ㄹ. Major transactions with stakeholders other than major shareholders

-. None of the above

ㅁ. Additional details of the company for the purpose of acquisition.

-. None of the above

## XI. Other Matters Necessary for Investor Protection

### 1. Progress and Changes in Disclosure

| Date of notification | title | Contents of the report | Progress of Notification |
|----------------------|-------|------------------------|--------------------------|
| -                    | -     | -                      | -                        |

-. None of the above

### 2. Matters Concerning Contingent Liabilities, etc.

ㄱ. Debt Guarantee Status

-. None of the above

ㄴ. Debt Underwriting Agreement Status

-. None of the above

ㄷ. Other contingent liabilities, etc.

-. Separate note 30. Contingent Liabilities and Commitments and Consolidation Notes 31. Please refer to Contingent Liabilities and Commitments.

Status of a check or security bill

(As of 2021.06.30)

(Unit : Each, KRW in million)

| Submission                                  | Falcon | Gold Liquid | Remarks |
|---------------------------------------------|--------|-------------|---------|
| Silver Row                                  | -      | -           | -       |
| Financial institutions<br>(excluding banks) | -      | -           | -       |
| Legal Persons                               | -      | -           | -       |
| Others (Individual)                         | -      | -           | -       |

### 3. Matters related to sanctions, etc.

-. None of the above

### 4. Other matters such as major matters that occurred after the base date

-. None of the above

Subsidiaries of Foreign Holding Companies

(As of 2021.06.30 )

(Unit : KRW in million)

| Division                                 | A Holding Company | B corporation | C corporation | D corporation | ... | Connection Adjustment | After connecting amount |
|------------------------------------------|-------------------|---------------|---------------|---------------|-----|-----------------------|-------------------------|
| Sales                                    |                   |               |               |               |     | ( )                   |                         |
| Internal Sales                           | ( )               | ( )           | ( )           | ( )           | ( ) |                       | -                       |
| Net Sales                                |                   |               |               |               |     | -                     |                         |
| Operating Profit & Loss                  |                   |               |               |               |     | ( )                   |                         |
| Profit and loss from continuing business |                   |               |               |               |     | ( )                   |                         |
| Net profit and loss                      |                   |               |               |               |     | ( )                   |                         |
| Total Assets                             |                   |               |               |               |     | ( )                   |                         |
| Cash and cash equivalents                |                   |               |               |               |     |                       |                         |
| Current Assets                           |                   |               |               |               |     |                       |                         |
| Money Markets                            |                   |               |               |               |     |                       |                         |
| Total Debt                               |                   |               |               |               |     | ( )                   |                         |
| Equity                                   |                   |               |               |               |     | ( )                   |                         |
| capital                                  |                   |               |               |               |     | ( )                   |                         |
| Auditor                                  |                   |               |               |               |     | -                     |                         |
| Audit Opinion                            |                   |               |               |               |     | -                     |                         |
| Remarks                                  |                   |               |               |               |     |                       |                         |

## XII. Detailed Table

### 1. Status of subsidiaries to be consolidated (detailed)

☞ Move to body position

(Unit : thousand won)

| mutual | Established | address | Main Business | Total assets at the end of the most recent fiscal year | Grounds for dominance | Whether it is a major subsidiary company |
|--------|-------------|---------|---------------|--------------------------------------------------------|-----------------------|------------------------------------------|
|--------|-------------|---------|---------------|--------------------------------------------------------|-----------------------|------------------------------------------|

|                                |            |                                                                                                                           |                                                         |            |                       |                |
|--------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------|-----------------------|----------------|
| EO Technics (Suzhou) Co., Ltd  | 2008-06-20 | No.188 Yexin road, Economic Development Zone, Wujiang, Jiansu Province, China                                             | Semiconductor toll processing and machine manufacturing | 57,925,476 | Equity Ratio (100%)   | glycolysis     |
| EO Technics Taiwan Co., Ltd.   | 2000-09-07 | 6F-9, No.8, Taiyuan 1st St.,Bei City, Hsinchu County 30288, Taiwan                                                        | Laser Marker system 의 판매 및 A/S                          | 16,706,093 | Equity Ratio (100%)   | Not applicable |
| EMTECH                         | 1999-12-14 | Gyeonggi-do, Anyang-si, Dongan-gu, Gwanyang 2-dong 864-6                                                                  | Equipment manufacturing for semiconductors              | 11,809,422 | Equity Ratio (49.67%) | Not applicable |
| Innovavent GmbH                | 2006-04-06 | Reinhard-Rube-Str. 4, 37077 Goettingen                                                                                    | Optical parts manufacturing, development, and sales     | 7,176,282  | Equity Ratio (100%)   | Not applicable |
| EO Technics International Inc. | 2002-06-27 | 219 S. William Dillards Dr. #121 Gilbert, Arizona 85233, U.S.A.                                                           | Equipment manufacturing for semiconductors              | 5,835,835  | Equity Ratio (100%)   | Not applicable |
| EOL                            | 2015-11-23 | Gwangju Buk-gu High-tech Venture Road 124, B2-dong                                                                        | Equipment manufacturing for semiconductors              | 5,389,476  | Equity ratio (87.5%)  | Not applicable |
| EO Technics Tianjin Co., Ltd.  | 2003-02-10 | Rm. 305, fl. 3, Bldg. E2, XEDA Sci-tech Park, Xiqing Development Area, Tianjin, China                                     | Semiconductor Equipment A/S                             | 2,850,084  | Equity Ratio (100%)   | Not applicable |
| EO Technics Singapore Pte.     | 1999-05-28 | 2 Kallang Avenue, #07-27, CT-HUB, Singapore 339407                                                                        | Semiconductor Equipment A/S                             | 2,084,920  | Equity Ratio (100%)   | Not applicable |
| EO Technics Shanghai           | 2017-08-17 | Room#1508, No.6088 Humin Rd, Minhang plaza, Shanghai, China                                                               | Semiconductor equipment sales and after-sales service   | 2,444,416  | Equity Ratio (100%)   | Not applicable |
| Laser International Co.,Ltd    | 2006-09-29 | Rm. 305, fl. 3, Bldg. E2, XEDA Sci-tech Park, Xiqing Development Area, Tianjin, China                                     | Semiconductor Equipment A/S                             | 757,920    | Equity Ratio (100%)   | Not applicable |
| EO Technics Vietnam            | 2014-04-07 | BT22, HUD Villa Area, Le Thai To Street, Vo Cuong Ward, Bac Ninh City, Bac Ninh Province, Viet Nam.                       | Semiconductor Equipment A/S                             | 2,363,910  | Equity Ratio (100%)   | Not applicable |
| REVATECANSAN                   | 2013-01-02 | Gyeonggi-do, Ansan-si, Danwon-gu, Seonggok-dong, prosperity-ro 82                                                         | PCB Laser Processing                                    | 1,323,153  | Equity Ratio (100%)   | Not applicable |
| EO Technics India Pvt., Ltd.   | 2007-05-04 | 1014, Tower A1, 10th Floor, Ansal Corporate Park, Plot No. 7A, Sector -142, Noida, GB Nagar-201301, Uttar Pradesh (India) | Semiconductor Equipment A/S                             | 41,327     | Equity Ratio (100%)   | Not applicable |

## 2. Status of affiliated companies (detailed)

☞ Move to body position

(Base date: 2021.06.30 ) (Unit : Four)

| Listing? | Number of companies | Company Name | Corporate Registration Number |
|----------|---------------------|--------------|-------------------------------|
| Listed   | -                   | -            | -                             |
|          |                     | -            | -                             |
| Unlisted | -                   | -            | -                             |
|          |                     | -            | -                             |



### 3. Current status of investment in other corporations (detail)

☞ Move to body position

(Base date: 2021.06.30 )

(Unit : thousand won, week, %)

| Corporate name             | Listed Whether | Date of Initial Acquisition | Contribution purpose     | Initial acquisition amount | Opening Balance |              |             | Increase (decrease)    |          |                   | End Balance |              |             | Recent fiscal year |                        |
|----------------------------|----------------|-----------------------------|--------------------------|----------------------------|-----------------|--------------|-------------|------------------------|----------|-------------------|-------------|--------------|-------------|--------------------|------------------------|
|                            |                |                             |                          |                            | quantity        | Equity Ratio | tenon Value | Acquisition (disposal) |          | evaluation Income | quantity    | Equity Ratio | tenon Value | Total Assets       | current period Net P&L |
|                            |                |                             |                          |                            |                 |              |             | quantity               | amount   |                   |             |              |             |                    |                        |
| WINTEC                     | Listed         | 2000.10.06                  | Investment Objectives    | 1,300,000                  | 7,249,574       | 39.20        | 3,490,111   | -                      | -        | -                 | 7,249,574   | 39.20        | 3,490,111   | 27,935,086         | -98,576                |
| UTIC                       | Unlisted       | 2006.05.19                  | Investment Objectives    | 213,268                    | 700,000         | 10.42        | 213,268     | -                      | -        | -213,268          | 700,000     | 10.42        | -           | -                  | -                      |
| Gyeonggi Broadcasting      | Unlisted       | 1997.01.15                  | Investment Objectives    | 15,000                     | 1,500           | 0.29         | 15,000      | -                      | -        | -                 | 1,500       | 0.29         | 15,000      | -                  | -                      |
| Samsung Venture Investment | Unlisted       | 2009.12.23                  | Investment Objectives    | 20,000                     | -               | 2.10         | 1,777,814   | -                      | -538,640 | 1,432,671         | -           | 2.10         | 2,671,845   | -                  | -                      |
| Silverlake                 | Unlisted       | 2020.11.17                  | Investment Objectives    | 2,543,850                  | -               | 10.00        | 2,543,850   | -                      | -        | -                 | -           | 10.00        | 2,543,850   | -                  | -                      |
| EO Technics Taiwan         | Unlisted       | 2000.09.07                  | Management Participation | 223,280                    | 1,370,000       | 100.00       | 485,205     | -                      | -        | -                 | 1,370,000   | 100.00       | 485,205     | 18,580,525         | 1,097,992              |
| REVIATECH ANSAN            | Unlisted       | 2013.01.02                  | Management Participation | 700,000                    | 80,000          | 100          | -           | -                      | -        | -                 | 80,000      | 100          | -           | 1,148,157          | -92,232                |
| EMTECH                     | Unlisted       | 1999.12.14                  | Management Participation | 200,000                    | 59,600          | 49.67        | 1,186,070   | -                      | -        | -                 | 59,600      | 49.67        | 1,186,070   | 14,973,400         | 1,254,195              |
| EO Technics Suzhou         | Unlisted       | 2008.05.26                  | Management Participation | 10,183,421                 | -               | 100.00       | 10,183,421  | -                      | -        | -                 | -           | 100.00       | 10,183,421  | 75,032,298         | 1,458,391              |
| EO Technics Tianjin        | Unlisted       | 2003.02.10                  | Management Participation | 673,859                    | -               | 100.00       | -           | -                      | -        | -                 | -           | 100.00       | -           | 2,887,866          | 14,181                 |
| Laser International        | Unlisted       | 2011.10.13                  | Management Participation | 996,540                    | -               | 100.00       | 345,557     | -                      | -        | -                 | -           | 100.00       | 345,557     | 778,450            | -476                   |
| EO Technics Singapore      | Unlisted       | 1999.05.28                  | Management Participation | 122,500                    | 170,000         | 100.00       | 117,293     | -                      | -        | -                 | 170,000     | 100.00       | 117,293     | 2,864,316          | 667,227                |
| EO Technics International  | Unlisted       | 1999.03.31                  | Management Participation | 117,293                    | 12,000,000      | 100.00       | 463,770     | -                      | -        | -                 | 12,000,000  | 100.00       | 463,770     | 4,727,195          | 189,575                |
| EO Technics India          | Unlisted       | 2007.09.12                  | Management Participation | 105,458                    | -               | 100.00       | 105,458     | -                      | -        | -                 | -           | 100.00       | 105,458     | 25,371             | -15,858                |
| Innovavent                 | Unlisted       | 2011.09.29                  | Management Participation | 80,258                     | -               | 100.00       | 810,339     | -                      | -        | -                 | -           | 100.00       | 810,339     | 8,062,834          | 1,194,652              |
| EO Technics Vietnam        | Unlisted       | 2014.04.15                  | Management Participation | 207,780                    | -               | 100.00       | 207,780     | -                      | -        | -                 | -           | 100.00       | 207,780     | 4,132,834          | 528,596                |
| EOL                        | Unlisted       | 2015.11.23                  | Management Participation | 800,000                    | 280,000         | 87.50        | 3,079,687   | -                      | -        | -                 | 280,000     | 87.50        | 3,079,687   | 2,607,739          | -121,996               |
| EO Technics Shanghai       | Unlisted       | 2017.10.19                  | Management Participation | 338,490                    | -               | 100.00       | 338,490     | -                      | -        | -                 | -           | 100.00       | 338,490     | 5,337,884          | 160,994                |
| Sum total                  |                |                             |                          |                            | 21,850,674      | -            | 25,363,113  | -                      | -538,640 | 1,219,403         | 21,850,674  | -            | 26,043,876  | 169,093,955        | 6,335,241              |

[Confirmation by experts]

#### 1. Confirmation by a professional

None of the above

#### 2. Interests with Experts

None of the above