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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

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.]

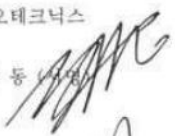
대표이사 등의 확인 · 서명

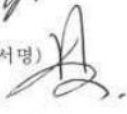
우리는 당사의 대표이사 및 신고담당업무 이사로서 이 공시서류의 기재내용에 대해 상당한 주의를 다하여 직접 확인·검토한 결과, 중요한 기재사항의 기재 또는 표시의 누락이나 허위의 기재 또는 표시가 없고, 이 공시서류에 표시된 기재 또는 표시사항을 이용하는 자의 중대한 오해를 유발하는 내용이 기재 또는 표시되지 아니하였음을 확인합니다.

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.

㉔. 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>

㉕. 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.

㉖. 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.

㉗. 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'.

㉘. 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)

(Unit : Four)

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)'

1-1. Changes in Consolidated Companies

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

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

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

Listing of shares (or Registration Designation)	Listing of shares (or Designated Registration) Date	Special listings, etc. Whether	Special listings, etc. Applicable Laws
KOSDAQ Market	2000.08.24	None of the 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)

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

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

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

(Unit : thousand won, week)

kind	category	28th (End of the current half-term)	27th (End of 2020)	26th (End of 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	-	-	-

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	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.

Total number of shares

T10.2

(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	-

Stock Acquisition and Disposal Status

T10.3

(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

1.1.1	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.

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 changes in the articles of incorporation

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

T12.1

Articles of Incorporation			
30 Mar 2018 The 24th General Shareholders' MeetingChanges 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

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

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	100.0%	-
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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

T17.2 (1) Production Performance

(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

<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

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

(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

(3) Sales Methods and Conditions

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

T19.1

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

T19.2

(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.

1-1. 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.

ㄱ. 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>			(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>			(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
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(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

(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

(Unit: thousands of won)

category	Half-term	First Half
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T23.1

	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

(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

(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 [R&D Expense Estimate ÷ Current Sales × 100]		6.06%	6.6%	8.3%	-

* Applicable to sales in separate financial statements

B. R&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

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

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

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

(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 견질수표

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

(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]	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 ~ 2021.06.30	2020.01.01 ~ 2020.12.31	2019.01.01 ~ 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

(2) Financial Summary

(Unit : KRW in million)

Division	The 28th	The 27th	The 26th
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T29.1

	(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

T29.2

Valuation method of subordinate joint venture investment	Cost method	Cost method	Cost method
Division	2021.01.01 ~ 2021.06.30	2020.01.01 ~ 2020.12.31	2019.01.01 ~ 2019.12.31

T29.3

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

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

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

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									
28th Semester 2021.01.01 to 2021.06.30 27th									
Semester 2020.01.01 to 2020.06.30									
(Unit : KRW)									
	capital								
	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

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

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	

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

<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

<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

T37.1

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:

T37.2

(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

<End of the current half>				(Unit: thousands of won)
category	Amortization Sponsor Measure Financial Assets	Current P&L-Fair Value Measure Financial Assets	Other Comprehensive P&L-Fair Value 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

<End of the previous year>				(Unit: thousands of won)
category	Amortization Sponsor Measure Financial Assets	Current P&L-Fair Value Measure Financial Assets	Other Comprehensive P&L-Fair Value 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

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

T44.1

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

T44.2

<End of the previous year> (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> (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

<First half>

(Unit: thousands of won)

T44.4

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

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

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

(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

(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

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

T47.1

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.

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 (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 (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 (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.)	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

(Unit: thousands of won)		
History	End of the current half	end of previous period
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

<End of the current half>

(Unit: thousands of won)

Company	Percentage of Equity (%)	Cost of acquisition	Book Value
INKTECH	2.13	1,311,139	2,952,409

T49.4

<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

<End of the current half>

(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

T50.1

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 End of the previous year>

(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	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

(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

<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

<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

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

(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

(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	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

<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

<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

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

(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

(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	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

<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

<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

(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.

<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)	-

<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)

category	End of the current half		battle 'erm 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)

category	End of the current half		battle 'erm 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.

T56.4

(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 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
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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

Shareholders' Name	Number of Owners (Shares)	Percentage of Equity (%)
Sung Gyu Dong and 1 others	3,679,151	29.86
National Pension Service and 5 others (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

(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.

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

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

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

(Unit: thousands of won)

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

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)

(Unit: thousands of won)

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

(Unit: thousands of won)

kind	DangbanTerm Finals		battle 'erm 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

(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

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

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 (Buy-back)	(111,759)	652,266
Large damage ratio	1,362,106	1,520,523
Overseas Branch Expenses	156,091	134,552
Amortization of 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 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.

T65.1

(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.

T65.2

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

T68.1

(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:

T68.2

(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 (shares) (A)	Weights (days) (B)	Weighted average number of shares (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 (shares) (A)	Weights (days) (B)	Weighted average number of shares (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	

T72.1

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.

T72.2

(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)

T75.1

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.

T75.2

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)

T75.3

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.

T76.1

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

T76.2

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.

T76.3

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:

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:

<End of the current half>			(KRW: KRW)
category	asset	debt	

T78.1

	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

T78.2

<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.

T78.3

(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)

T79.1

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:

T79.2

(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%
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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:

T81.1

(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.

T81.2

Division	Significance of input variables
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T82.1

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 (Excludes the quoted price included in Level 1.) 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:

T82.2

<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

T82.3

<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

T82.4

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)

T84.1

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

T84.2

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 issuance	Retained earnings	Other Capital 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 Measurement Financial Asset Valuation 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 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 Measurement Financial Asset Valuation Income					
Non-dividend pay			3,666,279,900		3,666,279,900
Increases and decreases due to treasury stock 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 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
영업활동으로 인한 자산 · 부채의 변동	(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
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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 Measurement	Measurement of Profit and Loss Fair Value	Other Comprehensive P&L- Fair Value Measurement	sum
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T91.1

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

T91.2

<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:

T91.3

<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

T91.4

<End of the previous year>		(Unit: thousands of won)
category	Amortization Measurement	

T92.1

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

T92.2

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

T92.3

<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 MeasurementFinancial 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:

T93.1

(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:

T93.2

(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:

T93.3

(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
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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:

T94.1

<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:

T94.2

		(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:

T95.1

(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:

T95.2

(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:

T95.3

<End of the current half>		(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

<End of the previous year>

(Unit: thousands of won)

T96.1

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:

T96.2

(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:

T97.1

(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:

T97.2

<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

<End of the previous year>

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

T99.2

<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)	-

T100.1

(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:

T100.2

(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)

T101.1

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)

T101.2

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

T101.3

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

T102.1

(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

T102.2

<First half>

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:

T102.3

(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. 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.

T103.1

(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:

T103.2

(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.

T103.3 <Half-year>

(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

T104.1

(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

T104.2

<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

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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.

T105.1

<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)	-

T105.2

<First half>

(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)	-

T106.1

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:

T106.2

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:

T106.3

(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.

T107.1

(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:

T107.2

(Unit: thousands of won)

Borrower	content	As of the end of the current half 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:

T107.3

category	oileast	
	End of the current half	end of previous period

T108.1

Advance	9,769,533	11,074,173
Sales Guarantee 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.

T108.2

(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:

T108.3

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

T108.4

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

Shareholders' Name	Number of Owners (Shares)	Percentage of Equity (%)
Sung Gyu Dong and 1 others	3,679,151	29.86
National Pension Service and 5 others (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:

T110.1

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:

T110.2

(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.

T111.1

(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.

T111.2

(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.

T111.3

(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

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.

T115.1

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.

T115.2

(Unit: thousands of won)

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

T116.1

(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.

T116.2

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

T117.1

(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.

T117.2

(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:

T118.1

(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:

T118.2

(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.

T118.3 <Half-year>

category	date	Number of shares (shares) (A)	Weights (days) (B)	Weighted average number of shares (XB/181)
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T119.1

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

T119.2

<First half>

category	date	Number of shares (shares) (A)	Weights (days) (B)	Weighted average number of shares (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

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:

T120.1

(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	

T121.1

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:

T121.2

(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.

T121.3

<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

T122.1

<First half> (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.

T123.1

(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.

T123.2

(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:

T125.1

(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. 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:

T125.2

(Unit: thousands of won)

Related Parties	History	End of the current half	end of previous period
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T126.1

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

T126.2

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)

T126.3

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:

T127.1

(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:

T127.2

(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:

T127.3

(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.

T130.1

(Unit: thousands of won)				
category	Half-term		First Half	
	KRW 10% appreciation	10% devaluation of the won	KRW 10% appreciation	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:

T130.2

(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.

T131.1

(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:

T131.2

(Unit: thousands of won)		
category	End of the current half	end of previous period
Debt (A)	77,991,840	73,268,216

T132.1

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:

T133.1

(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.

T133.2

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 (Excludes the quoted price included in Level 1.) 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:

T134.1

<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

T134.2

<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.

T135.1

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	-	-	-

T135.2

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.]

T136.1

Current status of capital increase (potato)

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

Issuance of shares (Reduced) Date	Issuance (decrease) form	Contents of issued (reduced) shares				
		kind	quantity	Per week Denomination	Issuance per share (Reduction) value	Remarks
December 30, 1993	-	Common Stock	20,000	5,000	5,000	Establishment capital
01 May 1995	Capital increase (allocation of shareholders)	Common Stock	40,000	5,000	5,000	Existing Shareholders
05 Dec 1996	Capital increase (allocation of shareholders)	Common Stock	60,000	5,000	5,000	Existing Shareholders
December 24, 1997	Capital increase (allocation of shareholders)	Common Stock	40,000	5,000	5,000	Existing Shareholders
05 Nov 1998	Capital increase (allocation of 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 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 (public offering)	Common Stock	336,000	500	10,000	-
12 Aug 2000	Capital increase (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 options	Common Stock	33,500	500	1,872	-
December 31, 2002	Exercising stock options	Common Stock	2,245,861	500	500	-
December 26, 2003	Exercising stock options	Common Stock	35,500	500	2,827	-
30-09-2004	Exercising stock options	Common Stock	7,000	500	3,228	-
December 27, 2004	Exercising stock 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

T138.1

(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	-	-	-	-	-	-	-	-	-

T138.2

Corporate Paper Securities Open Balance

(Base date: 2021.06.30) (Unit : KRW)										
Residual Expiry		10 days or less	More than 10 days Less than 30 days	More than 30 days Less than 90 days	More than 90 days Less than 180 days	More than 180 days Less than 1 year	More than 1 year Less than 2 years	More than 2 years less than 3 years	More than 3 years	Sum total
Non-repayment balance	collusion	-	-	-	-	-	-	-	-	-
	Samo	-	-	-	-	-	-	-	-	-
	sum	-	-	-	-	-	-	-	-	-

T138.3

Short-term debt outstanding balance

(Base date: 2021.06.30) (Unit : KRW)									
Residual Expiry		10 days or less	More than 10 days Less than 30 days	More than 30 days Less than 90 days	More than 90 days Less than 180 days	More than 180 days Less than 1 year	Sum total	Issuance Limit	Residual Limit
Non-repayment balance	collusion	-	-	-	-	-	-	-	-
	Samo	-	-	-	-	-	-	-	-
	sum	-	-	-	-	-	-	-	-

T138.4

Corporate Bond Unrepaid Balance

(Base date: 2021.06.30) (Unit : KRW)									
Residual Expiry		almost 1 year	More than 1 year Less than 2 years	More than 2 years less than 3 years	More than 3 years almost 4 years	More than 4 years less than 5 years	More than 5 years Less than 10 years	More than 10 years	Sum total
Non-repayment balance	collusion	-	-	-	-	-	-	-	-
	Samo	-	-	-	-	-	-	-	-
	sum	-	-	-	-	-	-	-	-

T138.5

New Capital Securities Open Balance

(Base date: 2021.06.30) (Unit : KRW)									
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T139.1

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

T139.2

Conditional Capital Securities Open Balance

(Base date: 2021.06.30)

(Unit : KRW)

Residual Expiry		almost 1 year	More than 1 year Less than 2 years	More than 2 years less than 3 years	More than 3 years almost 4 years	More than 4 years less than 5 years	More than 5 years Less than 10 years	More than 10 years almost 20 years	More than 20 years 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

T141.1

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 (%) [Total Inventories/Total Assets at the End of Period*100]	23.3%	21.6%	24.7%
Inventory Turnover (Recovery) [Annualized Cost of Goods Sold ÷ (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.

T142.1

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

T142.2

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

T142.3

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

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

☐ 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.

T144.1

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 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.

T144.2

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.

T145.1

category	Statement	Referral	Responsibilities	Dealings with the Company	Relationship with the largest shareholder or major shareholder
Ceo (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

T145.2

(Unit : persons)

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

Outside Director Training Status

T145.3

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.

T146.1

ㄱ. Personal information of the Audit Committee (Audit)

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

ㄴ. 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.

ㄷ. Status of Support Organizations such as Compliance Support Personnel

-. None of the above

T146.2

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

T147.1

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 - Explanation of Management Status

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

가. Voting System

(Base date: 2021.06.30)

T147.2

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	-	-

T148.1

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 (F = A - B - C - D + E)	Common Stock	12,220,933	-
	Preferred Stock	-	-

T148.2

□. Summary of Minutes of the General Meeting of Shareholders

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

The 25th General Shareholders' Meeting (March 28, 2019)	Bill No. 1 : 25th (January 1, 2018 ~ December 31, 2018) Financial Statements and Consolidated Financial Statements Approval 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	Former bill Approved as originally drafted	-
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VII. Matters Concerning Shareholders

T150.1

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	-
		-	-	-	-	-	-

T150.2

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.

[T151.1](#) 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

[T151.2](#)

(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	① A shareholder shall have the right to receive an allotment of new shares in proportion to the number of shares he owns. 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: 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. 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. 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. 4. When a company issues new shares for foreign investment under the Foreign Investment Promotion Act for business purposes. 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. 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. (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 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.		
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	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. Shares must be registered electronically in the institution's electronic registration account book.		
Name Amendment Agent	① The Company shall appoint a nominal agent for the renewal of the shares 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 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. Wealth management and other matters relating to stocks shall be handled by a name change agent. 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.		
Shareholders' Perks	-	Announcement	- Company Homepage (www.eotechnics.com) - The Korea Economic Daily (when it is not possible to post on the website due to unavoidable reasons)

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
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T153.1

	average	112,510	103,789	111,095	126,200	113,547	113,345
Volume	Best (days)	290,571	164,374	447,410	295,991	209,283	220,140
	Minimum (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			Remarks
Business Sector	gender	Number of Employees					Flat Kyun Years of service	Annual salary Total Amount	Average salary per person	others	woman	system	
		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				-

T155.1

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)

T155.2

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)

T155.3

Number of Persons	Total remuneration	Average remuneration per person	Remarks
5	992,067	198,413	-

2-2. Type

(Unit :
thousand
won)

T155.4

Division	Number of Persons	Total remuneration	Average remuneration per person	Remarks
Registered Director (Excluding outside directors and audit committee members)	3	936,219	312,073	-

T156.1

Independent Director (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)

T156.2

name	position	Total remuneration	Remuneration not included in the total remuneration
Seonggyu-dong	Ceo	694,199	-

2. Calculation Criteria and Methods

(Unit :
thousand
won)

T156.3

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 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

T157.1

(Unit : KRW)

name	position	Total remuneration	Remuneration not included in the total remuneration
-	-	-	-
-	-	-	-

2. Calculation Criteria and Methods

T157.2

(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.

T157.3

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)'

T157.4

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 book value	Acquire (Disposal)	Valuation P&L	End book value
Management Participation	-	13	13	17,323	-	-	17,323
General Investment	4	1	5	8,040	-539	1,220	8,721
Simple 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.

가. Debt Guarantee Status

-. None of the above

나. Debt Underwriting Agreement Status

-. None of the above

다. 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 (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

T160.1

(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

T160.2

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
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T461.1

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

T461.2

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	Financial Status	
								quantity	amount					Total Assets	current period Net P&L
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