

KOREA GAS TECHNOLOGY CORPORATION  
Separate Statements of Comprehensive Income

For the years ended December 31, 2013 and 2012

<i>(In thousands of won, except earnings per share data)</i>	<b>Note</b>	<b>2013</b>	<b>2012</b>
Revenue	23,33 ₩	178,367,102	188,991,704
Cost of sales	33	(148,747,419)	(160,020,153)
<b>Gross profit</b>		<b>29,619,683</b>	<b>28,971,551</b>
Selling, general and administrative expenses	24,30	(13,253,036)	(19,124,910)
<b>Operating profit</b>		<b>16,366,647</b>	<b>9,846,641</b>
Other income	25	49,304	136,337
Other expenses	25	(435,094)	(525,575)
Other gain	26	648,757	229,692
Finance income	27	1,228,972	1,414,686
Finance costs	28	(139,160)	(363,520)
<b>Profit before income tax</b>		<b>17,719,426</b>	<b>10,738,261</b>
Income tax expense	29	(3,792,351)	(2,209,962)
<b>Net income</b>		<b>13,927,075</b>	<b>8,528,299</b>
<b>Other comprehensive income (loss):</b>			
Defined benefit plan actuarial gain (loss)	17	1,474,231	(828,305)
<b>Other comprehensive income (loss) for the year, net of income tax</b>		<b>1,474,231</b>	<b>(828,305)</b>
<b>Total comprehensive income for the year</b>	₩	<b>15,401,306</b>	<b>7,699,994</b>
<b>Earnings per share (in won)</b>	₩	<b>13,139</b>	<b>8,046</b>

See accompanying notes to the separate financial statements.

KOREA GAS TECHNOLOGY CORPORATION  
Separate Statements of Comprehensive Income

For the years ended December 31, 2013 and 2012

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

	<b>2013</b>	<b>2012</b>
	(Note 4)	(Note 4)
Revenue	\$ 169,020	179,088
Cost of sales	(140,953)	(151,635)
<b>Gross profit</b>	<b>28,067</b>	<b>27,453</b>
Selling, general and administrative expenses	(12,559)	(18,123)
<b>Operating profit</b>	<b>15,508</b>	<b>9,330</b>
Other income	47	129
Other expenses	(412)	(498)
Other gain	615	218
Finance income	1,165	1,341
Finance costs	(132)	(344)
<b>Profit before income tax</b>	<b>16,791</b>	<b>10,176</b>
Income tax expenses	(3,594)	(2,095)
<b>Net income</b>	<b>13,197</b>	<b>8,081</b>
<b>Other comprehensive income (loss):</b>		
Defined benefit plan actuarial gain (loss)	1,397	(785)
<b>Other comprehensive income (loss) for the year, net of income tax</b>	<b>1,397</b>	<b>(785)</b>
<b>Total comprehensive income for the year</b>	<b>\$ 14,594</b>	<b>7,296</b>
<b>Earnings per share (in U.S. dollars)</b>	<b>\$ 12</b>	<b>8</b>

See accompanying notes to the separate financial statements.