

KOREA SOUTHERN POWER CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2013 and 2012

In millions of won, except per share information

	Note	December 31, 2013	December 31, 2012
Sales	5,30,40	₩ 7,133,165	6,974,549
Cost of sales	37,40	(6,942,734)	(6,715,966)
Gross profit		190,431	258,583
Selling and administrative expenses	5,17,18,22,31,37,39,40	(72,552)	(59,990)
Operating income	5	117,879	198,593
Other non-operating income	32,40	25,409	19,966
Other non-operating expenses	32	(1,066)	(999)
Other profit (loss)	7,33,39,40	9,956	(6,460)
Finance income	7,10,34,39,40	54,041	63,332
Finance expenses	7,10,35,39	(96,223)	(117,910)
Equity method income (loss) of associates	16	3,154	(679)
Profit before income tax		113,150	155,843
Income tax expense	36	(7,415)	(50,248)
Profit for the period	5	105,735	105,595
Other comprehensive income (loss):			
Items that will not be reclassified subsequently to profit or loss			
Defined benefit plan actuarial gains (losses), net of tax	22,27,36	(1,229)	(5,529)
Share in other comprehensive gain of associates and joint ventures, net of tax	16,27	(31)	-
Items that will be reclassified subsequently to profit or loss			
Net change in the unrealized fair value of available-for-sale financial assets, net of tax	29,36,39	2,369	140
Net change in the unrealized fair value of derivatives using cash flow hedge accounting, net of tax	7,10,29,36	(1,411)	(3,671)
Share in other comprehensive loss of associates and joint ventures, net of tax	16,27,36	(207)	(180)
Foreign currency translation of foreign operations, net of tax	29,36	(3,097)	(907)
Total comprehensive income for the period		₩ 102,129	95,448
Earnings per share			
Basic and diluted earnings per share	38	₩ 2,310	2,307

See accompanying notes to the Consolidated financial statements.