

## INCOME STATEMENTS

For the Year Started January 1, 2023 ~ For the Year Ended March 31, 2023  
For the Year Started January 1, 2022 ~ For the Year Ended December 31, 2022

Company Name : 주식회사 로디우스코리아

(Unit : Korean won)

Subject	The current		The previous	
	Amount	Amount	Amount	Amount
<b>I. Sales</b>		<b>445,499,950</b>		<b>2,020,675,000</b>
[0401] Sales-Merchandise	445,499,950		2,020,675,000	
<b>II. Cost of goods sold</b>		<b>290,506,596</b>		<b>1,329,200,679</b>
<b>[0451] Cost of Merchandise Sold</b>		<b>290,506,596</b>		<b>1,329,200,679</b>
Beginning inventory, January 1	794,484,255		999,642,448	
Purchases of Merchandises	339,610,514		1,124,042,486	
Ending Inventory	843,588,173		794,484,255	
<b>III. Gross profit</b>		<b>154,993,354</b>		<b>691,474,321</b>
<b>IV. Cost/Operating expense</b>		<b>130,162,535</b>		<b>466,038,745</b>
[0802] Employee Wages and Salaries	49,500,000		206,088,739	
[0803] Bonuses	3,000,000			
[0804] Bonus Accrual	10,500,000		41,413,500	
[0806] Severance Salaries	7,631,287		17,556,433	
[0810] Social Security Program	2,225,670		17,617,820	
[0811] Employee Benefits	1,774,950		4,970,750	
[0812] Travel Expenses	501,200		7,411,330	
[0813] Entertainment Expenses	1,592,800		10,331,440	
[0814] Communication Expenses	921,610		3,329,852	
[0817] Taxes and Dues	2,030		62,500	
[0818] Depreciation Expenses	292,813		2,133,360	
[0819] Rental Expenses	4,500,000		18,000,000	
[0821] Insurance Premium	2,038,702		4,709,676	
[0822] Vehicles Maintenance Expense	4,118,293		16,462,414	
[0824] Freight Expenses	2,475,600		12,938,520	
[0830] Supplies Expenses	7,950,000		4,703,658	
[0831] Service Fees	309,178		3,597,748	
[0833] Advertising Expenses	2,540,000		12,003,000	
[0835] Bad Debt Expenses			925,985	
[0837] Building Maintenance Expense	1,661,338		4,744,050	
[0842] Samples Expenses	2,708,018		9,795,828	
[0851] Accounting Service Fee	9,432,000		17,844,050	
[0852] Banking charges	35,400		228,700	
[0853] Storage Fee	10,731,275		36,307,755	
[0854] HQ Management Fee	720,716		689,745	
[0855] Car Lease Charge	2,999,655		11,994,110	
[0856] Overseas Travel Expenses			177,782	
<b>V. Operating income</b>		<b>24,830,819</b>		<b>225,435,576</b>
<b>VI. Other revenues and gains</b>		<b>129,221</b>		<b>7,367,850</b>
[0901] Interest Revenues	90,235		423,882	
[0907] Gains on Foreign Currency Transaction			1,185,502	
[0908] Reversal of Allowance for Dou	8,116			
[0910] Gains on Foreign Currency Translation			7,424	
[0930] Miscellaneous Revenues	30,870		5,751,042	
<b>VII. Other expenses and lossesd</b>		<b>11,205,189</b>		<b>19,670,207</b>
[0952] Losses on Foreign Currency Transaction			19,497,927	
[0955] Losses on Foreign Currency T	11,205,189		172,279	
[0980] Miscellaneous Losses			1	
<b>VIII. Earnings before taxes</b>		<b>13,754,851</b>		<b>213,133,219</b>
<b>IX. Tax expense</b>		<b>1,361,731</b>		<b>23,444,650</b>
[0998] Corporate Tax etc	1,361,731		23,444,650	
<b>X. Net income</b>		<b>12,393,120</b>		<b>189,688,569</b>

120-87-44040

수원시 영통구 영일로 8 (영통동 파기결판사) 205호

(주)로디우스코리아

대표이사 이상하 외 1인



이상하

## BALANCE SHEET

For the Year Ended March 31, 2023

For the Year Ended December 31, 2022

Company Name : 주식회사 로디우스코리아

(Unit : Korean won)

Subject	The current		The previous	
	Amount		Amount	
<b>Assets</b>				
<b>I. Current assets</b>		<b>2,284,081,183</b>		<b>1,907,590,115</b>
① <b>Quick assets</b>		<b>1,037,467,817</b>		<b>776,285,483</b>
[0103] Bank Deposits		550,686,648		297,660,434
[0108] Accounts Receivables	477,984,911		478,796,541	
[0109] Allowance for Doubtful Acc	4,779,849	473,205,062	4,787,965	474,008,576
[0131] Advance Payments		5,421,290		
[0133] Prepaid Expenses		8,154,817		4,616,473
② <b>Inventories</b>		<b>1,246,613,366</b>		<b>1,131,304,632</b>
[0146] Merchandises		843,588,173		794,484,255
[0168] Goods In Transit		403,025,193		336,820,377
<b>II. Noncurrent assets</b>		<b>28,096,141</b>		<b>28,388,954</b>
① <b>Long-term investments</b>				
② <b>Property, plant, and equipme</b>		<b>2,306,141</b>		<b>2,598,954</b>
[0212] Office Equipment	6,510,000		6,510,000	
[0213] Accumulated Depreciation	5,645,418	864,582	5,535,801	974,199
[0197] Metal Mold	3,200,000		3,200,000	
[0198] Accumulated Depreciation	1,758,441	1,441,559	1,575,245	1,624,755
③ <b>Intangible assets net of amor</b>				
④ <b>Other assets</b>		<b>25,790,000</b>		<b>25,790,000</b>
[0232] Leasehold Deposits		20,000,000		20,000,000
[0234] Other Guarantee Deposits		5,790,000		5,790,000
<b>Total assets</b>		<b>2,312,177,324</b>		<b>1,935,979,069</b>
<b>Liabilities</b>				
<b>I. Current liabilities</b>		<b>459,760,299</b>		<b>99,295,441</b>
[0253] Non-trade Payables		11,709,227		43,636,143
[0254] Withholdings		21,499,920		10,029,910
[0255] Value Added Tax Withheld		7,626,770		
[0259] Advances from Customers		4,510		4,700
[0261] Income Taxes Payable		2,929,189		45,624,688
[0275] Interco.Account Payables		415,269,967		
[0276] Interco.Accrued Payables		720,716		
<b>II. Noncurrent liabilities</b>		<b>3,340,277</b>		
[0295] Allowance for Employee Retirement Benefits		3,340,277		
<b>Total liabilities</b>		<b>463,100,576</b>		<b>99,295,441</b>
<b>Stockholders'equity</b>				
<b>I. Capital stock</b>		<b>75,000,000</b>		<b>75,000,000</b>
[0331] Capital Stock		75,000,000		75,000,000
<b>II. Additional paid-in capital</b>				
<b>III. Capital adjustments</b>				
<b>IV. Accumulated other comprehen</b>				
<b>V. Retained earnings</b>		<b>1,774,076,748</b>		<b>1,761,683,628</b>
[0377] Unappropriated retained earnings		1,774,076,748		1,761,683,628
<b>(Net Income)</b>				
The period: 12,393,120				
Previous period: 189,688,569				
<b>Total stockholders'equity</b>		<b>1,849,076,748</b>		<b>1,836,683,628</b>
<b>Total liabilities and stockholders'eq</b>		<b>2,312,177,324</b>		<b>1,935,979,069</b>

120-87-44040

수원시 영통구 영일로 8 (영1동 배기물라스) 205호

(주) 로디우스코리아  
대표이사 이상하 외 1인



이상하