

INCOME STATEMENTS

For the Year Started April 1, 2023 ~ For the Year Ended March 31, 2024

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

Company Name : Rhodius Korea Co., Ltd.

[Unit : Korean won]

| Subject | The current | | The previous | |
|---|---------------|---------------|--------------|-------------|
| | Amount | | Amount | |
| I. Sales | | 2,313,281,580 | | 445,499,950 |
| [0401] Sales-Merchandise | 2,313,281,580 | | 445,499,950 | |
| II. Cost of goods sold | | 1,843,774,266 | | 290,506,596 |
| [0451] Cost of Merchandise Sold | | 1,843,774,266 | | 290,506,596 |
| Beginning inventory, April 1 | 843,588,173 | | 794,484,255 | |
| Purchases of Merchandises | 1,529,007,070 | | 339,610,514 | |
| Ending inventory | 528,820,977 | | 843,588,173 | |
| III. Gross profit | | 469,507,314 | | 154,993,354 |
| IV. Cost/Operating expense | | 506,480,218 | | 130,162,535 |
| [0802] Employee Wages and Salaries | 210,739,005 | | 49,500,000 | |
| [0803] Bonuses | 2,333,332 | | 3,000,000 | |
| [0804] Bonus Accrual | 42,000,000 | | 10,500,000 | |
| [0806] Severance Salaries | 17,790,456 | | 7,631,287 | |
| [0810] Social Security Program | 12,270,270 | | 2,225,670 | |
| [0811] Employee Benefits | 8,637,091 | | 1,774,950 | |
| [0812] Travel Expenses | 4,345,392 | | 501,200 | |
| [0813] Entertainment Expenses | 9,222,905 | | 1,592,800 | |
| [0814] Communication Expenses | 4,154,777 | | 921,610 | |
| [0817] Taxes and Dues | 152,500 | | 2,030 | |
| [0818] Depreciation Expenses | 1,039,167 | | 292,813 | |
| [0819] Rental Expenses | 18,000,000 | | 4,500,000 | |
| [0821] Insurance Premium | 8,113,307 | | 2,038,702 | |
| [0822] Vehicles Maintenance Expenses | 16,173,331 | | 4,118,293 | |
| [0824] Freight Expenses | 12,821,300 | | 2,475,600 | |
| [0830] Supplies Expenses | 7,324,691 | | 7,950,000 | |
| [0831] Service Fees | 1,881,325 | | 309,178 | |
| [0833] Advertising Expenses | 11,183,200 | | 2,540,000 | |
| [0835] Bad Debt Expenses | 22,974,114 | | | |
| [0837] Servicing Maintenance Expenses | 5,570,663 | | 1,661,338 | |
| [0842] Samples Expenses | 12,626,461 | | 2,708,018 | |
| [0851] Accounting Service Fee | 14,849,000 | | 9,432,000 | |
| [0852] Banking charges | 326,000 | | 35,400 | |
| [0853] Storage Fee | 41,312,624 | | 10,731,275 | |
| [0854] HQ Management Fee | 2,909,347 | | 720,716 | |
| [0855] Car Lease Charge | 11,996,620 | | 2,999,655 | |
| [0856] Overseas Travel Expenses | 5,531,340 | | | |
| V. Operating loss | | 36,972,904 | | -24,830,819 |
| VI. Other revenues and gains | | 32,106,743 | | 129,221 |
| [0901] Interest Revenues | 658,347 | | 90,235 | |
| [0907] Gain on Foreign Currency Transaction | 29,066,527 | | | |
| [0908] Rental of premises for Industrial Assets | 462,087 | | 8,116 | |
| [0930] Miscellaneous Revenues | 1,919,782 | | 30,870 | |
| VII. Other expenses and losses | | 11,478,348 | | 11,205,189 |
| [0952] Loss on Foreign Currency Transaction | 10,673,879 | | | |
| [0955] Loss on Foreign Currency Transaction | 604,466 | | 11,205,189 | |
| [0960] Miscellaneous Losses | 3 | | | |
| VIII. Loss before income taxes | | 16,344,509 | | -13,754,851 |
| IX. Tax expense | | | | 1,361,731 |
| [0998] Corporate Tax etc | | | 1,361,731 | |
| X. Net Loss | | 16,344,509 | | -12,393,120 |

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수원시 영통구 영통로 8 (영동동 파기정리시설) 205호

(주) 로디우스코리아

대표이사 이상하 외 1인



BALANCE SHEET

For the Year Ended March 31, 2024

For the Year Ended March 31, 2023

Company Name : Rhodius Korea Co., Ltd.

(Unit : Korean won)

| Subject | The current | | The previous | |
|---|-------------|----------------------|--------------|----------------------|
| | Amount | | Amount | |
| Assets | | | | |
| I. Current assets | | 2,204,789,394 | | 2,284,081,183 |
| ⓐ Quick assets | | 883,773,445 | | 1,037,467,817 |
| [0103] Bank Deposits | | 423,433,621 | | 550,686,648 |
| [0108] Accounts Receivables | 431,776,281 | | 477,984,911 | |
| [0109] Allowance for Doubtful Assets | 4,317,762 | 427,458,519 | 4,779,849 | 473,205,082 |
| [0131] Advance Payments | | | | 5,421,290 |
| [0133] Prepaid Expenses | | 8,318,605 | | 6,154,617 |
| [0136] Prepaid Income Taxes | | 562,700 | | |
| [0142] Advance Paid-Customers | | 24,000,000 | | |
| ⓑ Inventories | | 1,321,015,949 | | 1,246,613,366 |
| [0146] Merchandises | | 628,820,977 | | 843,588,173 |
| [0168] Goods in Transit | | 792,194,972 | | 403,025,193 |
| II. Noncurrent assets | | 27,056,974 | | 28,086,141 |
| ⓐ Long-term investments | | | | |
| ⓑ Property, plant, and equipment | | 1,286,974 | | 2,306,141 |
| [0212] Office Equipment | 6,510,000 | | 6,510,000 | |
| [0213] Accumulated Depreciation | 6,034,442 | 475,558 | 5,645,418 | 884,582 |
| [0197] Metal Mold | 3,200,000 | | 3,200,000 | |
| [0198] Accumulated Depreciation | 2,408,584 | 791,416 | 1,758,441 | 1,441,559 |
| ⓒ Intangible assets net of amortization | | | | |
| ⓓ Other assets | | 25,790,000 | | 25,790,000 |
| [0232] Leasehold Deposits | | 20,000,000 | | 20,000,000 |
| [0234] Other Guarantee Deposits | | 5,790,000 | | 5,790,000 |
| Total assets | | 2,231,846,368 | | 2,312,177,324 |
| Liabilities | | | | |
| I. Current liabilities | | 399,114,129 | | 459,780,299 |
| [0251] Trade Payables | | 14,490,998 | | 11,709,227 |
| [0253] Non-trade Payables | | 54,964,836 | | 21,499,920 |
| [0254] Withholdings | | 2,609,660 | | 7,626,770 |
| [0255] Value Added Tax Withheld | | 44,205,415 | | 4,510 |
| [0259] Advances from Customers | | | | 2,929,189 |
| [0261] Income Taxes Payable | | | | 415,269,967 |
| [0275] Interest Account Payables | | 282,643,220 | | 720,716 |
| [0276] Interest Accrued Payables | | | | 3,340,277 |
| II. Noncurrent liabilities | | | | 3,340,277 |
| [0295] Allowance to Transfer to Other Parties | | | | 3,340,277 |
| Total liabilities | | 399,114,129 | | 463,100,576 |
| Stockholders' equity | | | | |
| I. Capital stock | | 75,000,000 | | 75,000,000 |
| [0331] Capital Stock | | 75,000,000 | | 75,000,000 |
| II. Additional paid-in capital | | | | |
| III. Capital adjustments | | | | |
| IV. Associated other comprehensive income | | | | |
| V. Retained earnings | | 1,757,732,239 | | 1,774,076,748 |
| [0377] Impairment related earnings | | 1,757,732,239 | | 1,774,076,748 |
| (Net Loss) | | | | |
| The period: 16,344,509 | | | | |
| Previous period: -12,393,120 | | | | |
| Total stockholders' equity | | 1,832,732,239 | | 1,849,076,748 |
| Total liabilities and stockholders' equity | | 2,231,846,368 | | 2,312,177,324 |

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수원시 영통구 영일로 8 (영통동 대가동리사) 205호

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