

## 재 무 상 태 표

제 2 기 2023년 12월 31일 현재

제 1 기 2022년 12월 31일 현재

인프라에어홀딩스 주식회사

(단위 : 원)

과목	제 2(당) 기	제 1(전) 기
자 산		
I. 유동자산	34,982,864,780	40,607,987,726
(1) 당좌자산	34,926,633,067	40,384,646,777
현금및현금성자산	16,850,877,828	26,540,221,603
매출채권	12,652,288,794	9,858,487,358
미수금	398,779,200	23,595,000
당기법인세자산	21,706,420	2,367,420
선급비용	460,427,312	506,501,230
미수수익	4,412,238,394	3,320,474,166
선급금	130,315,119	108,000,000
보증금	-	25,000,000
(2) 재고자산	56,231,713	223,340,949
제품및상품	56,231,713	223,340,949
II. 비유동자산	953,081,716,331	987,469,541,154
(1) 유형자산	495,455,594,362	515,390,856,119
토지	13,526,584,792	13,526,584,792
건물	88,686,645,102	78,763,112,915
감가상각누계액(건물)	(3,457,380,232)	(500,643,974)
건축물	117,818,073,208	112,538,295,603
감가상각누계액(건축물)	(5,221,099,694)	(807,336,488)
기계장치	289,488,243,088	241,896,252,622
감가상각누계액(기계장치)	(16,434,835,341)	(2,242,653,383)
임차개량자산	199,400,000	199,400,000
감가상각누계액(임차개량자산)	(25,864,619)	(1,584,623)
공구및집기비품	978,379,513	792,355,918
감가상각누계액(집기비품)	(189,729,286)	(15,391,061)
건설중인자산	10,087,177,831	71,242,463,798
(2) 무형자산	445,780,186,588	469,092,729,668
소프트웨어	374,506,664	-
기타무형자산	360,135,318,548	379,287,618,548
영업권	85,270,361,376	89,805,111,120
(3) 기타비유동자산	11,845,935,381	2,985,955,367
보증금	44,496,000	34,800,000
이연법인세자산	11,801,439,381	2,951,155,367
자 산 총 계	988,064,581,111	1,028,077,528,880

부	채			
I. 유동부채		232,441,645,593		235,028,939,137
매입채무	954,256,229		1,002,735,837	
미지급금	782,101,005		1,259,854,762	
미지급비용	14,187,034,658		15,940,311,005	
부가세예수금	1,066,429,328		419,419,477	
예수금	648,620,980		6,711,550	
유동성장기부채	214,803,203,393		216,399,906,506	
II. 비유동부채		406,652,208,665		395,169,463,523
차입금	406,538,693,578		395,063,921,746	
복구충당부채	113,515,087		105,541,777	
부	채	총	계	
자				
I. 자본금		8,245,200,000		8,245,200,000
보통주자본금	8,245,200,000		8,245,200,000	
II. 자본잉여금		103,975,232,640		403,975,232,640
주식발행초과금	103,975,232,640		403,975,232,640	
III. 이익잉여금(결손금)		236,750,294,213		(14,341,306,420)
미처분이익잉여금(결손금)	236,750,294,213		(14,341,306,420)	
자	본	총	계	
부	채	와	자	본
총	계			
		988,064,581,111		1,028,077,528,880

2024년 03월 28일

경기도 이천시 대월면 대산로 296

인프라에어홀딩스 주식회사

대표이사 조나단마이클셀러

감사의견 : 위 재무상태표를 포함한 제2기 재무제표는 일반기업회계기준에 따라 중요성의 관점에서 공정하게 표시하고 있습니다.

한영회계법인 대표이사 박 용 근

**InfraAir Holdings Co., Ltd.**  
**Statement of financial position**  
**As at December 31, 2023 and 2022**

(Korean won)

	December 31, 2023		December 31, 2022	
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	₩	16,850,877,828	₩	26,540,221,603
Trade receivables		12,652,288,794		9,858,487,358
Other account receivables		398,779,200		23,595,000
Prepaid income tax payment		21,706,420		2,367,420
Prepaid expenses		460,427,312		506,501,230
Accrued revenues		4,412,238,394		3,320,474,166
Advance payments		130,315,119		108,000,000
Short-term deposit		-		25,000,000
Inventories		56,231,713		223,340,949
Total current assets		34,982,864,780		40,607,987,726
Non-current assets:				
Land		13,526,584,792		13,526,584,792
Buildings		88,686,645,102		78,763,112,915
Less: accumulated depreciation		(3,457,380,232)		(500,643,974)
Structures		117,818,073,208		112,538,295,603
Less: accumulated depreciation		(5,221,099,694)		(807,336,488)
Machinery		289,488,243,088		241,896,252,622
Less: accumulated depreciation		(16,434,835,341)		(2,242,653,383)
Leasehold improvements		199,400,000		199,400,000
Less: accumulated depreciation		(25,864,619)		(1,584,623)
Tools		978,379,513		792,355,918
Less: accumulated depreciation		(189,729,286)		(15,391,061)
Construction in progress		10,087,177,831		71,242,463,798
Software		374,506,664		-
Other intangible assets		360,135,318,548		379,287,618,548
Goodwill		85,270,361,376		89,805,111,120
Leasehold deposits		44,496,000		34,800,000
Deferred tax assets		11,801,439,381		2,951,155,367
Total non-current assets		953,081,716,331		987,469,541,154
<b>Total assets</b>	<b>₩</b>	<b>988,064,581,111</b>	<b>₩</b>	<b>1,028,077,528,880</b>

(Continued)

InfraAir Holdings Co., Ltd.

Statement of financial position

As at December 31, 2023 and 2022 (cont'd)

(Korean won)

	December 31, 2023	December 31, 2022
<b>Liabilities</b>		
Current liabilities:		
Trade payables	₩ 954,256,229	₩ 1,002,735,837
Other account payables	782,101,005	1,259,854,762
Accrued expenses	14,187,034,658	15,940,311,005
Value added tax withheld	1,066,429,328	419,419,477
Returnable deposit	648,620,980	6,711,550
Current portion of long-term liabilities	214,803,203,393	216,399,906,506
Total current liabilities	232,441,645,593	235,028,939,137
Non-current liabilities:		
Long-term borrowings	406,538,693,578	395,063,921,746
Provision for restoration	113,515,087	105,541,777
Total non-current liabilities	406,652,208,665	395,169,463,523
<b>Total liabilities</b>	<b>639,093,854,258</b>	<b>630,198,402,660</b>
<b>Equity:</b>		
Capital Stock	8,245,200,000	8,245,200,000
Additional paid in capital	103,975,232,640	403,975,232,640
Unappropriated retained earnings	236,750,294,213	(14,341,306,420)
<b>Total equity</b>	<b>348,970,726,853</b>	<b>397,879,126,220</b>
<b>Total liabilities and equity</b>	<b>₩ 988,064,581,111</b>	<b>₩ 1,028,077,528,880</b>

March 28, 2024

InfraAir Holdings Co., Ltd.

CEO : Jonathon Michael Sellar

Audit opinion : the financial statements including the above statement of financial position as at December 31, 2023 and 2022 present fairly, in all material respects, in accordance with Accounting Standards for Non-Public Entities in the Republic of Korea ("KGAAP").

Ernst & Young Han Young