

## 재 무 상 태 표

제 3 기 2024년 12월 31일 현재

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인프라에어홀딩스 주식회사

(단위: 원)

과 목	제 3(당) 기		제 2(전) 기	
자 산				
I. 유동자산		31,618,926,086		34,982,864,780
(1) 당좌자산		30,839,642,546		34,926,633,067
현금및현금성자산(주석 4)	6,912,838,522		16,850,877,828	
매출채권	16,306,979,698		12,652,288,794	
미수금	850,583,480		398,779,200	
선급법인세	54,345,150		21,706,420	
선급비용	490,242,535		460,427,312	
미수수익	5,825,133,161		4,412,238,394	
선급금	4,690,000		130,315,119	
기타유동자산(주석 24)	394,830,000		-	
(2) 재고자산(주석 6)		779,283,540		56,231,713
재고자산	779,283,540		56,231,713	
II. 비유동자산		913,867,507,697		953,081,716,331
(1) 유형자산(주석 7)		475,334,842,786		495,455,594,362
토지	13,556,793,502		13,526,584,792	
건물	88,801,727,287		88,686,645,102	
감가상각누계액(건물)	(6,415,863,688)		(3,457,380,232)	
건축물	118,340,725,850		117,818,073,208	
감가상각누계액(건축물)	(9,704,328,967)		(5,221,099,694)	
기계장치	299,990,234,610		289,488,243,088	
감가상각누계액(기계장치)	(30,501,561,072)		(16,434,835,341)	
임차개량자산	199,400,000		199,400,000	
감가상각누계액(임차개량자산)	(50,144,615)		(25,864,619)	
공구및집기비품	988,799,313		978,379,513	
감가상각누계액(공구및집기비품)	(386,370,115)		(189,729,286)	
건설중인자산	515,430,681		10,087,177,831	
(2) 무형자산(주석 8)		422,029,956,844		445,780,186,588
소프트웨어	311,326,664		374,506,664	
기타무형자산	340,983,018,548		360,135,318,548	
영업권	80,735,611,632		85,270,361,376	
(3) 기타비유동자산		16,502,708,067		11,845,935,381
보증금	44,496,000		44,496,000	
이연법인세자산(주석 20)	11,458,212,067		11,801,439,381	

과목	제3(당)기		제2(전)기	
기타비유동금융자산(주식 5)	5,000,000,000		-	
자산총계		945,486,433,783		988,064,581,111
부채				
I. 유동부채		223,151,994,242		232,441,645,593
매입채무	1,533,010,466		954,256,229	
미지급금	825,493,581		782,101,005	
미지급비용	10,494,982,445		14,187,034,658	
부가세예수금	1,361,009,768		1,066,429,328	
예수금	632,903,350		648,620,980	
유동성장기부채(주식 10)	207,909,764,632		214,803,203,393	
기타유동부채(주식 24)	394,830,000		-	
II. 비유동부채		423,359,985,668		406,652,208,665
장기차입금(주식 10)	422,897,894,915		406,538,693,578	
복구충당부채(주식 9)	122,090,753		113,515,087	
기타비유동부채	340,000,000		-	
부채총계		646,511,979,910		639,093,854,258
자본				
I. 자본금		8,245,200,000		8,245,200,000
보통주자본금(주식 14)	8,245,200,000		8,245,200,000	
II. 자본잉여금		103,975,232,640		103,975,232,640
주식발행초과금(주식 14)	103,975,232,640		103,975,232,640	
III. 이익잉여금		186,754,021,233		236,750,294,213
미처분이익잉여금(주식 15)	186,754,021,233		236,750,294,213	
자본총계		298,974,453,873		348,970,726,853
부채와자본총계		945,486,433,783		988,064,581,111

2025년 03월 27일

경기도 이천시 대월면 대산로 296

인프라에어홀딩스 주식회사

대표이사 조나단마이클셀러

감사의견 : 위 재무상태표를 포함한 제3기 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, 2024 and 2023**  
(Korean won)

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
<b>Assets</b>		
Current assets:		
Cash and cash equivalents (Note 4)	₩ 6,912,838,522	₩ 16,850,877,828
Trade receivables	16,306,979,698	12,652,288,794
Other account receivables	850,583,480	398,779,200
Prepaid income tax payment	54,345,150	21,706,420
Prepaid expenses	490,242,535	460,427,312
Accrued revenues	5,825,133,161	4,412,238,394
Advance payments	4,690,000	130,315,119
Other current assets (Note 24)	394,830,000	-
Inventories (Note 6)	<u>779,283,540</u>	<u>56,231,713</u>
Total current assets	31,618,926,086	34,982,864,780
Non-current assets:		
Land (Note 7)	13,556,793,502	13,526,584,792
Buildings (Note 7)	88,801,727,287	88,686,645,102
Less: accumulated depreciation (Note 7)	(6,415,863,688)	(3,457,380,232)
Structures (Note 7)	118,340,725,850	117,818,073,208
Less: accumulated depreciation (Note 7)	(9,704,328,967)	(5,221,099,694)
Machinery (Note 7)	299,990,234,610	289,488,243,088
Less: accumulated depreciation (Note 7)	(30,501,561,072)	(16,434,835,341)
Leasehold improvements (Note 7)	199,400,000	199,400,000
Less: accumulated depreciation (Note 7)	(50,144,615)	(25,864,619)
Tools (Note 7)	988,799,313	978,379,513
Less: accumulated depreciation (Note 7)	(386,370,115)	(189,729,286)
Construction in progress (Note 7)	515,430,681	10,087,177,831
Software (Note 8)	311,326,664	374,506,664
Other intangible assets (Note 8)	340,983,018,548	360,135,318,548
Goodwill (Note 8)	80,735,611,632	85,270,361,376
Leasehold deposits	44,496,000	44,496,000
Deferred tax assets (Note 20)	11,458,212,067	11,801,439,381
Other non-current financial assets (Note 5)	<u>5,000,000,000</u>	<u>-</u>
Total non-current assets	913,867,507,697	953,081,716,331
<b>Total assets</b>	<u>₩ 945,486,433,783</u>	<u>₩ 988,064,581,111</u>

(Continued)

**InfraAir Holdings Co., Ltd.**  
**Statement of financial position**  
**As at December 31, 2024 and 2023 (cont'd)**

(Korean won)

	<b>December 31, 2024</b>	<b>December 31, 2023</b>
<b>Liabilities</b>		
Current liabilities:		
Trade payables	₩ 1,533,010,466	₩ 954,256,229
Other account payables	825,493,581	782,101,005
Accrued expenses	10,494,982,445	14,187,034,658
Value added tax withheld	1,361,009,768	1,066,429,328
Returnable deposit	632,903,350	648,620,980
Current portion of long-term liabilities (Note 10)	207,909,764,632	214,803,203,393
Other current liabilities (Note 24)	394,830,000	-
Total current liabilities	223,151,994,242	232,441,645,593
Non-current liabilities:		
Long-term borrowings (Note 10)	422,897,894,915	406,538,693,578
Provision for restoration (Note 9)	122,090,753	113,515,087
Other non-current liabilities	340,000,000	-
Total non-current liabilities	423,359,985,668	406,652,208,665
<b>Total liabilities</b>	<b>646,511,979,910</b>	<b>639,093,854,258</b>
<b>Equity:</b>		
Capital Stock (Note 14)	8,245,200,000	8,245,200,000
Additional paid in capital (Note 14)	103,975,232,640	103,975,232,640
Unappropriated retained earnings (Note 15)	186,754,021,233	236,750,294,213
<b>Total equity</b>	<b>298,974,453,873</b>	<b>348,970,726,853</b>
<b>Total liabilities and equity</b>	<b>₩ 945,486,433,783</b>	<b>₩ 988,064,581,111</b>

March 27, 2025

InfraAir Holdings Co., Ltd.

CEO : Jonathon Michael Sellar

Audit opinion : The financial statements including the above statement of financial position as at December 31, 2024 and 2023 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**