

나스미디어 / IFRS_연결손익계산서

Income Statement(Consolidated)

| (unit: mn KRW) | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 1Q24 | 2Q24 | 3Q24 | 4Q24 | 2022 | 2023 | 2024 |
|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| I.취급고 | 307,635 | 335,771 | 368,014 | 382,049 | 318,762 | 335,968 | 342,421 | 375,285 | 290,012 | 357,640 | 364,686 | 368,347 | 1,393,469 | 1,372,436 | 1,380,685 |
| II.영업수익 | 32,558 | 39,047 | 39,513 | 41,275 | 32,105 | 35,405 | 39,783 | 39,476 | 32,075 | 35,916 | 35,460 | 39,102 | 152,393 | 146,769 | 142,552 |
| 디지털광고 플랫폼 | 24,107 8,451 | 29,460 9,587 | 27,026 12,487 | 28,412 12,863 | 20,159 11,946 | 22,760 12,645 | 26,097 13,686 | 26,539 12,937 | 21,053 11,022 | 25,100 10,816 | 24,314 11,146 | 25,833 13,268 | 109,005 43,388 | 95,555 51,215 | 96,300 46,252 |
| III.영업비용 | 25,640 | 28,257 | 31,052 | 34,392 | 29,666 | 30,713 | 32,549 | 33,325 | 29,872 | 29,300 | 29,030 | 34,410 | 119,341 | 126,252 | 122,613 |
| 인건비성비용 | 14,334 | 14,602 | 14,037 | 14,507 | 14,641 | 14,729 | 14,712 | 14,872 | 15,055 | 15,274 | 14,497 | 14,943 | 57,479 | 58,954 | 59,770 |
| 사업성비용 | 7,916 | 9,901 | 12,928 | 14,715 | 10,780 | 11,796 | 14,334 | 14,713 | 11,000 | 10,512 | 11,003 | 15,972 | 45,461 | 51,623 | 48,486 |
| 운영비용 | 3,390 | 3,754 | 4,087 | 5,170 | 4,244 | 4,188 | 3,504 | 3,740 | 3,817 | 3,515 | 3,530 | 3,495 | 16,401 | 15,676 | 14,357 |
| IV.영업이익 | 6,919 | 10,790 | 8,461 | 6,883 | 2,439 | 4,692 | 7,234 | 6,151 | 2,203 | 6,615 | 6,430 | 4,692 | 33,053 | 20,517 | 19,940 |
| EBITDA | 7,865 | 11,866 | 9,549 | 7,978 | 3,540 | 5,802 | 8,342 | 7,272 | 3,346 | 7,755 | 7,554 | 5,781 | 37,257 | 24,955 | 24,436 |
| 영업외손익 | 450 | 554 | 886 | 1,089 | 1,267 | 1,465 | 1,407 | -2,760 | 1,860 | 1,947 | 1,383 | -27,503 | 2,978 | 1,378 | -22,314 |
| 영업외수익 | 840 | 823 | 1,116 | 1,508 | 1,488 | 1,489 | 1,633 | 1,459 | 1,995 | 2,051 | 2,133 | 934 | 4,288 | 6,069 | 7,113 |
| 영업외손실 | 239 | 335 | 314 | 466 | 258 | 183 | 279 | 4,307 | 159 | 183 | 829 | 28,556 | 1,353 | 5,027 | 29,728 |
| 지분법손익 | -151 | 65 | 83 | 46 | 37 | 159 | 53 | 87 | 23 | 79 | 79 | 119 | 44 | 337 | 301 |
| 법인세차감전순이익 | 7,368 | 11,344 | 9,346 | 7,972 | 3,707 | 6,157 | 8,640 | 3,391 | 4,062 | 8,562 | 7,813 | -22,812 | 36,031 | 21,895 | -2,374 |
| 법인세비용 | 1,866 | 2,777 | 2,328 | 142 | 850 | 1,368 | 1,985 | -10 | 784 | 1,659 | 1,513 | -1,690 | 7,113 | 4,192 | 2,266 |
| 영업이익률 | 21% | 28% | 21% | 17% | 8% | 13% | 18% | 16% | 7% | 18% | 18% | 12% | | | |
| V.당기순이익 | 5,502 | 8,567 | 7,019 | 7,830 | 2,857 | 4,789 | 6,656 | 3,401 | 3,279 | 6,904 | 6,300 | -21,122 | 28,918 | 17,703 | -4,640 |
| 당기순이익률 | 17% | 22% | 18% | 19% | 9% | 14% | 17% | 9% | 10% | 19% | 18% | -54% | | | |
| 지배지분순이익 | 4,994 | 7,718 | 6,789 | 7,282 | 2,879 | 4,702 | 6,214 | 2,919 | 3,007 | 6,442 | 5,714 | -21,614 | 26,783 | 16,714 | -6,452 |
| 비지배지분순이익 | 509 | 849 | 230 | 548 | -22 | 88 | 442 | 483 | 272 | 462 | 586 | 492 | 2,135 | 990 | 1,812 |

나스미디어 / IFRS_연결재무상태표

Balance Sheet (Consolidated)

| (unit: mn KRW) | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 1Q24 | 2Q24 | 3Q24 | 4Q24 |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| I.자산 | 466,227 | 482,210 | 493,413 | 518,025 | 468,772 | 476,831 | 482,673 | 513,311 | 468,016 | 500,893 | 496,763 | 492,696 |
| 유동자산 | 381,650 | 397,949 | 410,766 | 435,361 | 387,144 | 398,777 | 376,328 | 411,775 | 367,587 | 428,772 | 425,910 | 427,077 |
| 현금및현금성자산 | 57,437 | 66,715 | 61,058 | 86,133 | 82,370 | 37,087 | 34,977 | 52,277 | 34,813 | 43,821 | 49,972 | 54,176 |
| 매출채권및기타채권 | 239,214 | 248,750 | 250,046 | 264,560 | 235,553 | 260,380 | 245,468 | 275,511 | 242,101 | 261,067 | 244,831 | 260,742 |
| 유동성금융리스채권 | 335 | 323 | 327 | 331 | 335 | 323 | 327 | 331 | 335 | 323 | 327 | 331 |
| 기타유동금융자산 | 77,227 | 74,326 | 91,287 | 76,487 | 61,369 | 94,053 | 87,144 | 76,043 | 79,851 | 112,260 | 119,630 | 103,214 |
| 재고자산 | 377 | 437 | 643 | 1,293 | 862 | 465 | 575 | 851 | 530 | 681 | 586 | 1,041 |
| 기타유동자산 | 7,061 | 7,398 | 7,405 | 6,556 | 6,654 | 6,469 | 7,836 | 6,762 | 9,958 | 10,620 | 10,565 | 7,574 |
| 비유동자산 | 84,577 | 84,261 | 82,647 | 82,664 | 81,628 | 78,054 | 106,345 | 101,537 | 100,429 | 72,121 | 70,853 | 65,619 |
| 매출채권및기타비유동채권 | 1,186 | 2,023 | 2,144 | 2,189 | 2,252 | 1,383 | 1,390 | 3,255 | 3,714 | 3,237 | 3,630 | 3,864 |
| 비유동성금융리스채권 | 1,197 | 888 | 898 | 908 | 918 | 605 | 612 | 619 | 626 | 309 | 313 | 316 |
| 유무형자산 | 56,320 | 56,212 | 55,412 | 54,750 | 54,594 | 54,046 | 53,273 | 51,164 | 50,885 | 49,886 | 48,863 | 38,726 |
| 사용권자산 | 16,040 | 15,147 | 14,165 | 13,183 | 12,201 | 11,253 | 10,270 | 9,288 | 8,370 | 7,462 | 6,739 | 5,745 |
| 이연법인세자산 | 343 | 753 | 703 | 1,078 | 1,069 | 0 | 0 | 0 | 0 | 0 | 0 | 5,392 |
| 기타비유동자산 | 3,176 | 2,857 | 2,860 | 4,046 | 4,045 | 4,060 | 34,039 | 30,363 | 29,964 | 4,278 | 4,279 | 4,427 |
| 관계기업투자주식 | 6,316 | 6,381 | 6,464 | 6,511 | 6,548 | 6,707 | 6,760 | 6,847 | 6,870 | 6,950 | 7,029 | 7,148 |
| II.부채 | 246,418 | 255,584 | 259,757 | 275,584 | 230,668 | 234,458 | 233,635 | 262,336 | 221,659 | 247,483 | 237,014 | 253,293 |
| 유동부채 | 224,769 | 232,422 | 236,995 | 261,381 | 216,558 | 219,638 | 218,339 | 251,207 | 210,537 | 236,470 | 225,581 | 245,041 |
| 매입채무및기타채권 | 206,459 | 212,950 | 216,979 | 241,454 | 198,041 | 198,168 | 198,657 | 230,332 | 196,282 | 225,785 | 213,024 | 227,263 |
| 미지급법인세 | 4,143 | 4,553 | 3,469 | 3,616 | 2,493 | 5,663 | 5,234 | 3,875 | 4,546 | 2,268 | 1,969 | 4,611 |
| 단기차입금 | | | | | | | | | | | | |
| 기타유동부채 | 14,167 | 14,919 | 16,547 | 16,311 | 16,024 | 15,807 | 14,448 | 17,000 | 9,709 | 8,417 | 10,589 | 13,168 |
| 비유동부채 | 21,649 | 23,162 | 22,761 | 14,203 | 14,110 | 14,820 | 15,296 | 11,129 | 11,122 | 11,013 | 11,432 | 8,252 |
| 장기매입채무및기타차입금 | 1,051 | 1,028 | 1,071 | 1,058 | 1,108 | 1,104 | 1,154 | 1,162 | 1,219 | 1,214 | 1,270 | 1,364 |
| 순확정급여부채 | 6,937 | 9,497 | 10,068 | 1,933 | 2,822 | 4,324 | 5,129 | 2,677 | 3,584 | 4,423 | 5,574 | 3,682 |
| 충당부채 | 837 | 834 | 837 | 841 | 844 | 847 | 851 | 814 | 817 | 821 | 864 | 868 |
| 리스부채 | 12,424 | 11,545 | 10,607 | 9,654 | 8,696 | 7,735 | 6,660 | 5,717 | 4,804 | 3,906 | 3,125 | 2,226 |
| 이연법인세부채 | 399 | 258 | 178 | 717 | 640 | 810 | 1,503 | 759 | 698 | 650 | 598 | 112 |
| III.자본 | 219,809 | 226,626 | 233,656 | 242,441 | 238,104 | 242,373 | 249,037 | 250,975 | 246,358 | 253,410 | 259,749 | 239,404 |
| 지배회사지분 | 184,083 | 190,048 | 196,841 | 205,068 | 200,763 | 204,931 | 211,143 | 212,926 | 208,031 | 214,618 | 220,368 | 199,482 |
| 자본금 | 5,450 | 5,450 | 5,450 | 5,450 | 5,450 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 |
| 자본잉여금 | 43,311 | 43,306 | 43,306 | 43,306 | 43,306 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 |
| 자본조정 | 189 | 86 | 86 | 86 | 601 | -13 | -13 | -13 | -13 | -13 | -13 | -13 |
| 기타포괄손익누계액 | 48 | 65 | 90 | 10 | 37 | 14 | 17 | -878 | -888 | -878 | -844 | -709 |
| 이익잉여금 | 135,085 | 141,140 | 147,908 | 156,215 | 151,368 | 155,666 | 161,875 | 164,554 | 159,668 | 166,245 | 171,961 | 150,941 |
| 비지배회사지분 | 35,726 | 36,578 | 36,816 | 37,373 | 37,341 | 37,442 | 37,895 | 38,049 | 38,327 | 38,793 | 39,381 | 39,921 |
| IV. 부채와자본총계 | 466,227 | 482,210 | 493,413 | 518,025 | 468,772 | 476,831 | 482,673 | 513,311 | 468,016 | 500,893 | 496,763 | 492,696 |

Income Statement (Non-Consolidated)

| (unit: mn KRW) | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 1Q24 | 2Q24 | 3Q24 | 4Q24 | 2022 | 2023 | 2024 |
|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| I.취급고 | 187,189 | 196,756 | 221,177 | 218,330 | 173,056 | 198,314 | 211,780 | 243,841 | 162,231 | 225,060 | 237,042 | 241,079 | 823,452 | 826,990 | 865,412 |
| II.영업수익 | 22,738 | 27,501 | 28,550 | 29,189 | 23,048 | 26,654 | 29,469 | 30,158 | 22,733 | 25,975 | 25,908 | 29,209 | 107,977 | 109,329 | 103,825 |
| 디지털광고 | 14,611 | 18,181 | 16,545 | 16,854 | 11,468 | 14,527 | 16,376 | 17,788 | 12,471 | 15,894 | 15,597 | 16,884 | 66,190 | 60,160 | 60,847 |
| 플랫폼 | 8,127 | 9,320 | 12,005 | 12,335 | 11,580 | 12,127 | 13,093 | 12,370 | 10,262 | 10,081 | 10,311 | 12,325 | 41,788 | 49,170 | 42,979 |
| III.영업비용 | 16,962 | 18,634 | 20,519 | 23,226 | 20,467 | 21,882 | 22,933 | 24,611 | 20,800 | 20,086 | 20,375 | 25,107 | 79,342 | 89,894 | 86,368 |
| 인건비성비용 | 8,234 | 8,364 | 8,174 | 8,351 | 8,657 | 8,762 | 8,859 | 9,080 | 9,098 | 9,107 | 8,824 | 8,828 | 33,123 | 35,358 | 35,856 |
| 사업성비용 | 7,620 | 9,106 | 11,056 | 12,437 | 10,420 | 11,560 | 12,699 | 13,884 | 10,102 | 9,554 | 10,018 | 14,758 | 40,219 | 48,562 | 44,433 |
| 운영비용 | 1,108 | 1,163 | 1,290 | 2,439 | 1,390 | 1,560 | 1,376 | 1,647 | 1,600 | 1,425 | 1,533 | 1,522 | 6,000 | 5,973 | 6,079 |
| IV.영업이익 | 5,775 | 8,868 | 8,031 | 5,962 | 2,581 | 4,772 | 6,535 | 5,546 | 1,933 | 5,889 | 5,533 | 4,102 | 28,636 | 19,435 | 17,457 |
| EBITDA | 6,142 | 9,335 | 8,508 | 6,451 | 3,090 | 5,298 | 7,078 | 6,107 | 2,526 | 6,494 | 6,142 | 4,723 | 30,436 | 21,574 | 19,885 |
| 영업외손익 | 476 | 413 | 677 | 1,043 | 1,138 | 1,103 | 1,069 | -1,415 | 1,509 | 1,520 | 867 | -18,899 | 2,609 | 1,896 | -15,004 |
| 영업외수익 | 631 | 647 | 909 | 1,224 | 1,256 | 1,221 | 1,291 | 1,034 | 1,616 | 1,650 | 1,657 | 403 | 3,411 | 4,802 | 5,326 |
| 영업외손실 | 155 | 234 | 232 | 181 | 118 | 117 | 222 | 2,449 | 108 | 131 | 790 | 19,301 | 802 | 2,906 | 20,330 |
| 법인세차감전손이익 | 6,252 | 9,280 | 8,708 | 7,006 | 3,719 | 5,875 | 7,605 | 4,131 | 3,442 | 7,409 | 6,400 | -14,797 | 31,245 | 21,330 | 2,454 |
| 법인세비용 | 1,549 | 2,299 | 2,157 | 1,186 | 856 | 1,352 | 1,750 | 63 | 649 | 1,397 | 1,206 | -1,896 | 7,190 | 4,021 | 1,356 |
| V.당기순이익 | 4,703 | 6,982 | 6,550 | 5,820 | 2,863 | 4,523 | 5,855 | 4,069 | 2,793 | 6,012 | 5,193 | -12,901 | 24,055 | 17,310 | 1,098 |

나스미디어 / IFRS_별도재무상태표

Balance Sheet (Non-Consolidated)

| (unit: mn KRW) | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 1Q24 | 2Q24 | 3Q24 | 4Q24 |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| I.자산 | 349,326 | 351,249 | 358,856 | 375,227 | 340,842 | 352,604 | 368,236 | 400,530 | 358,399 | 388,643 | 387,708 | 391,144 |
| 유동자산 | 269,876 | 271,486 | 280,006 | 296,635 | 262,490 | 277,797 | 264,878 | 298,792 | 257,027 | 314,858 | 314,448 | 313,202 |
| 현금및현금성자산 | 35,529 | 44,221 | 36,288 | 67,507 | 60,370 | 19,918 | 15,749 | 36,671 | 22,542 | 30,772 | 30,925 | 33,203 |
| 매출채권및기타채권 | 172,595 | 168,631 | 170,688 | 170,875 | 157,129 | 180,394 | 185,385 | 210,363 | 179,265 | 193,288 | 192,988 | 207,965 |
| 유동성금융리스채권 | 386 | 323 | 327 | 331 | 335 | 323 | 327 | 331 | 335 | 323 | 327 | 331 |
| 기타유동금융자산 | 59,236 | 56,335 | 71,091 | 56,192 | 41,601 | 74,185 | 60,569 | 49,435 | 49,982 | 84,491 | 84,861 | 68,445 |
| 재고자산 | 150 | 189 | 150 | 658 | 400 | 252 | 160 | 93 | 92 | 81 | 0 | 0 |
| 기타유동자산 | 1,981 | 1,787 | 1,461 | 1,072 | 2,656 | 2,725 | 2,688 | 1,900 | 4,810 | 5,902 | 5,347 | 3,258 |
| 비유동자산 | 79,450 | 79,764 | 78,850 | 78,592 | 78,352 | 74,807 | 103,358 | 101,738 | 101,372 | 73,786 | 73,260 | 77,942 |
| 매출채권및기타비유동채권 | 812 | 1,767 | 1,772 | 1,816 | 1,820 | 875 | 881 | 2,876 | 3,333 | 2,855 | 3,242 | 3,478 |
| 비유동금융리스채권 | 1,368 | 888 | 898 | 908 | 918 | 605 | 612 | 619 | 626 | 309 | 313 | 316 |
| 유무형자산 | 15,683 | 15,362 | 15,095 | 15,035 | 15,449 | 15,042 | 14,792 | 15,022 | 15,201 | 14,736 | 14,226 | 13,571 |
| 이연법인세자산 | 2,025 | 2,554 | 2,560 | 1,791 | 1,790 | 544 | 0 | 492 | 485 | 442 | 442 | 6,072 |
| 기타비유동자산 | 59,563 | 59,194 | 58,526 | 59,043 | 58,375 | 57,741 | 87,073 | 82,730 | 81,727 | 55,444 | 55,038 | 54,505 |
| II.부채 | 184,835 | 181,539 | 182,614 | 192,186 | 162,133 | 169,885 | 179,668 | 208,752 | 171,719 | 195,819 | 189,688 | 205,368 |
| 유동부채 | 173,371 | 168,094 | 169,023 | 184,658 | 154,577 | 161,674 | 171,287 | 202,113 | 164,884 | 188,986 | 182,330 | 199,543 |
| 매입채무및기타채권 | 161,616 | 154,970 | 155,362 | 170,766 | 141,615 | 145,290 | 156,502 | 186,247 | 154,993 | 183,075 | 174,942 | 187,994 |
| 미지급법인세 | 3,810 | 3,747 | 2,500 | 3,140 | 2,382 | 5,623 | 4,967 | 3,800 | 4,395 | 1,837 | 1,271 | 3,439 |
| 기타유동부채 | 7,945 | 9,376 | 11,161 | 10,753 | 10,580 | 10,761 | 9,818 | 12,066 | 5,495 | 4,074 | 6,117 | 8,110 |
| 비유동부채 | 11,464 | 13,445 | 13,591 | 7,528 | 7,556 | 8,211 | 8,381 | 6,639 | 6,835 | 6,833 | 7,359 | 5,825 |
| 장기매입채무및기타지급채무 | 935 | 926 | 855 | 831 | 880 | 876 | 926 | 895 | 952 | 947 | 1,003 | 1,098 |
| 기타비유동부채 | 10,226 | 12,216 | 12,431 | 6,392 | 6,369 | 7,027 | 7,146 | 5,474 | 5,613 | 5,615 | 6,042 | 4,413 |
| 충당부채 | 302 | 303 | 304 | 306 | 307 | 308 | 309 | 270 | 271 | 272 | 313 | 315 |
| III.자본 | 164,491 | 169,710 | 176,242 | 183,041 | 178,709 | 182,719 | 188,568 | 191,778 | 186,680 | 192,825 | 198,020 | 185,776 |
| 자본금 | 5,450 | 5,450 | 5,450 | 5,450 | 5,450 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 |
| 자본잉여금 | 43,311 | 43,306 | 43,306 | 43,306 | 43,306 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 |
| 자본조정 | -8,074 | -8,177 | -8,177 | -8,177 | -7,663 | -8,276 | -8,276 | -8,276 | -8,276 | -8,276 | -8,276 | -8,276 |
| 기타포괄손익누계액 | | | | -50 | -50 | -50 | -50 | -955 | -955 | -955 | -955 | -842 |
| 이익잉여금 | 123,804 | 129,130 | 135,662 | 142,511 | 137,665 | 141,781 | 147,630 | 151,745 | 146,647 | 152,792 | 157,987 | 145,630 |
| IV. 부채와자본총계 | 349,326 | 351,249 | 358,856 | 375,227 | 340,842 | 352,604 | 368,236 | 400,530 | 358,399 | 388,643 | 387,708 | 391,144 |