**케이티나스미디어/IFRS_손익계산서**

*|-->개별 재무제표 (영업외손익에 지분법 반영)*

| (unit: mn KRW) | 1Q24 | 2Q24 | 3Q24 | 4Q24 | 1Q25 | 2Q25 | 3Q25 | 4Q25 | 1Q26 | 2Q26 | 3Q26 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **I.취급고** | **162,231** | **225,060** | **237,042** | **241,079** | **173,812** | **205,036** | **219,384** | **294,742** | **207,599** | **249,312** | **227,605** | **865,412** | **892,974** |
| **II.영업수익** | **22,766** | **25,942** | **25,908** | **29,209** | **23,511** | **26,264** | **31,179** | **36,939** | **26,450** | **32,264** | **29,493** | **103,825** | **117,893** |
| 디지털광고 | 10,792 | 13,462 | 13,366 | 14,442 | 11,093 | 11,079 | 12,271 | 14,081 | 10,321 | 13,424 | 11,831 | 52,062 | 48,524 |
| 플랫폼광고 | 11,974 | 12,480 | 12,542 | 14,767 | 12,418 | 15,185 | 18,907 | 22,858 | 16,128 | 18,839 | 17,662 | 51,764 | 69,368 |
| **III.영업비용** | **20,870** | **20,010** | **20,372** | **25,105** | **21,076** | **23,665** | **27,424** | **33,409** | **23,127** | **24,444** | **23,830** | **86,358** | **105,575** |
| 인건비성비용 | 9,098 | 9,107 | 8,824 | 8,828 | 8,811 | 8,246 | 8,695 | 8,090 | 9,130 | 8,532 | 8,043 | 35,856 | 33,842 |
| 사업성비용 | 10,102 | 9,554 | 10,018 | 14,758 | 10,530 | 13,711 | 16,981 | 23,614 | 12,441 | 14,516 | 14,530 | 44,433 | 64,836 |
| 운영비용 | 1,671 | 1,349 | 1,530 | 1,519 | 1,736 | 1,708 | 1,748 | 1,705 | 1,556 | 1,396 | 1,258 | 6,069 | 6,897 |
| **IV.영업이익** | **1,896** | **5,932** | **5,536** | **4,104** | **2,435** | **2,599** | **3,754** | **3,530** | **3,323** | **7,820** | **5,662** | **17,467** | **12,318** |
| *EBITDA* | *2,489* | *6,537* | *6,144* | *4,725* | *3,047* | *3,202* | *4,338* | *4,061* | *3,772* | *8,180* | *6,000* | 19,895 | 14,649 |
| ***영업이익률*** | *8.3%* | *22.9%* | *21.4%* | *14.1%* | *10.4%* | *10.0%* | *12.0%* | *9.6%* | *12.6%* | *24.2%* | *19.2%* | *16.8%* | *10.4%* |
| **영업외손익** | **1,509** | **1,520** | **867** | **-18,899** | **1,080** | **3,747** | **2,103** | **-1,592** | **1,600** | **1,288** | **933** | **-15,004** | **5,339** |
| 영업외수익 | 1,617 | 1,650 | 1,657 | 403 | 1,331 | 4,387 | 2,204 | 780 | 1,981 | 1,530 | 1,607 | 5,326 | 8,701 |
| 영업외손실 | 108 | 130 | 790 | 19,301 | 250 | 640 | 100 | 2,372 | 381 | 241 | 675 | 20,330 | 3,362 |
| **V.경상이익** | **3,404** | **7,452** | **6,402** | **-14,794** | **3,515** | **6,346** | **5,858** | **1,938** | **4,922** | **9,108** | **6,595** | **2,464** | **17,657** |
| 지분법이익 | 68 | 128 | 124 | 171 | 295 | 91 | 300 | 205 | 52 | 196 | 289 | 491 | 891 |
| 지분법손실 | 45 | 48 | 45 | 52 | 45 | 49 | 45 | 50 | 19 | 23 | 23 | 190 | 190 |
| **법인세차감전순이익** | **3,427** | **7,531** | **6,482** | **-14,675** | **3,765** | **6,388** | **6,112** | **2,093** | **4,955** | **9,281** | **6,861** | **2,764** | **18,358** |
| 법인세비용 | 658 | 1,375 | 1,202 | -1,900 | 873 | 2,608 | 1,218 | 1,075 | 1,298 | 2,462 | 1,810 | 1,335 | 5,773 |
| **VI.계속영업당기순이익** | **2,769** | **6,156** | **5,280** | **-12,775** | **2,892** | **3,781** | **4,895** | **1,017** | **3,658** | **6,818** | **5,051** | **1,429** | **12,585** |
| 중단영업손익 | 510 | 748 | 1,020 | -8,346 | 74 | -4,253 | 0 | -1,607 | 0 | 0 | 0 | -6,069 | -5,786 |
| **V.당기순이익** | **3,279** | **6,904** | **6,300** | **-21,122** | **2,966** | **-473** | **4,895** | **-589** | **3,658** | **6,818** | **5,051** | **-4,640** | **6,799** |
| ***당기순이익률*** | *14%* | *27%* | *24%* | *적자* | *13%* | *-2%* | *16%* | *-2%* | *14%* | *21%* | *17%* | *적자* | *6%* |

## 케이티나스미디어/IFRS_재무상태표

※ 회사는 '25년 2분기 종속회사인 '(주)플레이디'와 'NASMEDIA (THAILAND) Co.,Ltd'를 매각함에 따라, 연결재무제표를 작성하지 않음

| (unit: mn KRW) | 1Q24 | 2Q24 | 3Q24 | 4Q24 | 1Q25 | 2Q25 | 3Q25 | 4Q25 | 1Q26 | 2Q26 | 3Q26 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **I.자산** | **468,016** | **500,893** | **496,763** | **492,696** | **484,047** | **391,003** | **383,619** | **440,266** | **385,733** | **393,704** | **391,906** |
| **유동자산** | **367,587** | **428,772** | **425,910** | **427,077** | **410,486** | **321,028** | **320,582** | **376,595** | **324,912** | **326,315** | **297,962** |
| 현금및현금성자산 | 34,813 | 43,821 | 49,972 | 54,176 | 39,993 | 42,517 | 20,236 | 27,214 | 33,789 | 14,081 | 50,466 |
| 단기금융상품 | 79,851 | 86,586 | 95,456 | 99,334 | 67,985 | 119,002 | 131,958 | 132,283 | 127,926 | 127,039 | 72,185 |
| 매출채권및기타채권 | 242,101 | 261,067 | 244,831 | 260,742 | 157,624 | 147,127 | 152,586 | 203,776 | 145,886 | 167,269 | 159,204 |
| 유동성금융리스채권 | 335 | 323 | 327 | 331 | 335 | 323 | 327 | 331 | 335 | 0 | 0 |
| 기타유동금융자산 | 0 | 25,674 | 24,174 | 3,880 | 3,226 | 2,680 | 2,080 | 0 | 0 | 0 | 0 |
| 재고자산 | 530 | 681 | 586 | 1,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 기타유동자산 | 9,958 | 10,620 | 10,565 | 7,574 | 4,918 | 9,378 | 13,395 | 12,991 | 16,977 | 17,925 | 16,107 |
| 매각예정자산 | 0 | 0 | 0 | 0 | 136,406 | 0 | 0 | 0 | 0 | 0 | 0 |
| **비유동자산** | **100,429** | **72,121** | **70,853** | **65,619** | **73,561** | **69,975** | **63,037** | **63,671** | **60,821** | **67,389** | **93,944** |
| 매출채권및기타비유동채권 | 3,714 | 3,237 | 3,630 | 3,864 | 3,455 | 2,653 | 2,533 | 2,684 | 2,650 | 3,512 | 3,615 |
| 비유동금융리스채권 | 626 | 309 | 313 | 316 | 320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 유무형자산 | 50,885 | 49,886 | 48,863 | 38,726 | 13,039 | 12,886 | 12,352 | 12,517 | 12,821 | 12,539 | 12,203 |
| 사용권자산 | 8,370 | 7,462 | 6,739 | 5,745 | 31,027 | 27,929 | 24,252 | 21,190 | 18,254 | 16,671 | 40,831 |
| 이연법인세자산 | 0 | 0 | 0 | 5,392 | 5,372 | 6,121 | 6,113 | 7,677 | 7,684 | 7,509 | 7,514 |
| 기타비유동자산 | 29,964 | 4,278 | 4,279 | 4,427 | 12,951 | 12,946 | 10,093 | 10,962 | 10,962 | 18,421 | 16,714 |
| 관계기업투자주식 | 6,870 | 6,950 | 7,029 | 7,148 | 7,398 | 7,440 | 7,695 | 7,849 | 7,894 | 8,067 | 12,833 |
| 확정급여자산 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 792 | 556 | 670 | 234 |
| **II.부채** | **221,659** | **247,483** | **237,014** | **253,293** | **249,566** | **197,398** | **185,102** | **238,576** | **190,298** | **190,862** | **184,059** |
| **유동부채** | **210,537** | **236,470** | **225,581** | **245,041** | **225,677** | **175,647** | **165,587** | **227,143** | **181,295** | **183,339** | **161,049** |
| 매입채무및기타채무 | 196,282 | 225,785 | 213,024 | 227,263 | 161,197 | 156,707 | 148,206 | 203,305 | 159,739 | 161,400 | 137,417 |
| 미지급법인세 | 4,546 | 2,268 | 1,969 | 4,611 | 3,092 | 3,447 | 2,108 | 4,951 | 4,881 | 4,987 | 3,204 |
| 단기차입금 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 기타유동부채 | 9,709 | 8,417 | 10,589 | 13,168 | 19,443 | 15,493 | 15,273 | 18,887 | 16,674 | 16,952 | 20,429 |
| 매각예정자산 | 0 | 0 | 0 | 0 | 41,944 | 0 | 0 | 0 | 0 | 0 | 0 |
| **비유동부채** | **11,122** | **11,013** | **11,432** | **8,252** | **23,888** | **21,751** | **19,515** | **11,432** | **9,003** | **7,524** | **23,010** |
| 장기매입채무및기타지급채무 | 1,219 | 1,214 | 1,270 | 1,364 | 1,156 | 897 | 955 | 909 | 843 | 808 | 850 |
| 장기차입금 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 순확정급여부채 | 3,584 | 4,423 | 5,574 | 3,682 | 3,816 | 4,866 | 5,703 | 0 | 0 | 0 | 0 |
| 충당부채 | 817 | 821 | 864 | 868 | 331 | 237 | 15 | 15 | 0 | 79 | 501 |
| 리스부채 | 4,804 | 3,906 | 3,125 | 2,226 | 18,586 | 15,752 | 12,842 | 10,508 | 8,160 | 6,637 | 21,659 |
| 이연법인세부채 | 698 | 650 | 598 | 112 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **III.자본** | **246,358** | **253,410** | **259,749** | **239,404** | **234,481** | **193,605** | **198,517** | **201,690** | **195,436** | **202,841** | **207,847** |
| **지배회사지분** | **208,031** | **214,618** | **220,368** | **199,482** | **194,507** | **193,605** | **198,517** | **201,690** | **195,436** | **202,841** | **207,847** |
| 자본금 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 |
| 자본잉여금 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 | 43,300 |
| 자본조정 | -13 | -13 | -13 | -13 | 36 | 36 | 36 | 36 | -1,964 | -1,964 | 36 |
| 기타포괄손익누계액 | -888 | -878 | -844 | -709 | -760 | -842 | -842 | -851 | -842 | -842 | -842 |
| 이익잉여금 | 159,668 | 166,245 | 171,961 | 150,941 | 145,967 | 145,146 | 150,058 | 153,241 | 148,977 | 156,383 | 159,388 |
| **비지배회사지분** | **38,327** | **38,793** | **39,381** | **39,921** | **39,974** | **0** | **0** | **0** | **0** | **0** | **0** |
| **IV. 부채와자본총계** | **468,016** | **500,893** | **496,763** | **492,696** | **484,047** | **391,003** | **383,619** | **440,266** | **385,733** | **393,704** | **391,906** |