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OhR UnitGravity Co., Ltd.Email: ir@gravity.co.kr Telephone: +82-2-2132-7800 GRAVITY Co., Ltd.Consolidated Statements of Financial Position(In millions of KRW and thousands of US\$)As of31-Dec-2330-Sep-24KRWUS\$KRWUS\$(audited)(unaudited)(unaudited)

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|-----------------|---------------------------|---------|---------|---------|---------|----------------------------------|---------|---------|---------|---------|--------------------------|--------|--------|--------|--------|------------------------|-------|-------|-----|-----|------------------|-------|-------|-------|-------|--------------------------------|-------|-------|-------|-------|----------------------|-------|-------|-------|-------|----------------------|---------|---------|---------|---------|-----------------------------|--------|-------|-------|-------|------------------------|-------|-------|-------|-------|---------------------|-------|-------|-------|-------|------------------------------------|-------|-------|-------|-------|--------------------------|-------|-------|-------|-------|--------------|---------|---------|---------|---------|------------------------|----------------------|------------------|--------|--------|--------|--------|------------------|--------|--------|--------|--------|--------------|-------|-------|-------|-------|-----------------|-------|-------|-------|-------|--------------------|--------|--------|-------|-------|---------------------------|-------|-------|-------|-------|---------------------------|---------|--------|--------|--------|----------------------------|-----|-----|-----|-----|----------------------------|-------|-------|-------|-------|-------------------------------|-------|-------|-------|-------|--------------------------|-------|-------|-------|-------|-------------------|---------|--------|--------|--------|---------------|-------|-------|-------|-------|-----------------|--------|--------|--------|--------|----------------------------|-------|-------|--------|-------|-------------------|---------|---------|---------|---------|---|---------|---------|---------|---------|--------------------------|-----|-----|-----|-----|--------------|---------|---------|---------|---------|------------------------------|---------|---------|---------|---------|
| (unaudited)Assets | Current assets: | Cash and cash equivalents | 184,082 | 139,993 | 200,677 | 152,613 | Short-term financial instruments | 277,215 | 210,820 | 313,316 | 238,274 | Accounts receivable, net | 71,213 | 54,157 | 66,385 | 50,485 | Other receivables, net | 3,637 | 2,766 | 473 | 360 | Prepaid expenses | 2,994 | 2,277 | 4,894 | 3,722 | Other current financial assets | 4,439 | 3,376 | 5,884 | 4,475 | Other current assets | 3,319 | 2,524 | 3,921 | 2,982 | Total current assets | 546,899 | 415,913 | 595,550 | 452,911 | Property and equipment, net | 10,151 | 7,720 | 7,230 | 5,498 | Intangible assets, net | 6,370 | 4,844 | 5,827 | 4,431 | Deferred tax assets | 5,952 | 4,526 | 5,542 | 4,215 | Other non-current financial assets | 1,824 | 1,387 | 1,624 | 1,235 | Other non-current assets | 6,985 | 5,312 | 8,562 | 6,510 | Total assets | 578,181 | 439,702 | 624,335 | 474,800 | Liabilities and Equity | Current liabilities: | Accounts payable | 61,778 | 46,982 | 49,951 | 37,987 | Deferred revenue | 18,093 | 13,760 | 17,902 | 13,614 | Withholdings | 3,072 | 2,336 | 3,595 | 2,734 | Accrued expense | 2,313 | 1,759 | 2,945 | 2,240 | Income tax payable | 16,927 | 12,873 | 5,873 | 4,466 | Other current liabilities | 4,251 | 3,233 | 2,777 | 2,112 | Total current liabilities | 106,434 | 80,943 | 83,043 | 63,153 | Long-term account payables | 677 | 515 | 898 | 683 | Long-term deferred revenue | 1,785 | 1,357 | 2,652 | 2,017 | Other non-current liabilities | 3,175 | 2,415 | 2,332 | 1,774 | Deferred tax liabilities | 2,382 | 1,811 | 2,383 | 1,812 | Total liabilities | 114,453 | 87,041 | 91,308 | 69,439 | Share capital | 3,474 | 2,642 | 3,474 | 2,642 | Capital surplus | 27,098 | 20,608 | 26,979 | 20,517 | Other components of equity | 4,016 | 3,054 | 11,606 | 8,826 | Retained earnings | 428,499 | 325,870 | 490,318 | 372,882 | Equity attributable to owners of the Parent Company | 463,087 | 352,174 | 532,377 | 404,867 | Non-controlling interest | 641 | 487 | 650 | 494 | Total equity | 463,728 | 352,661 | 533,027 | 405,361 | Total liabilities and equity | 578,181 | 439,702 | 624,335 | 474,800 |
|-------------------|-----------------|---------------------------|---------|---------|---------|---------|----------------------------------|---------|---------|---------|---------|--------------------------|--------|--------|--------|--------|------------------------|-------|-------|-----|-----|------------------|-------|-------|-------|-------|--------------------------------|-------|-------|-------|-------|----------------------|-------|-------|-------|-------|----------------------|---------|---------|---------|---------|-----------------------------|--------|-------|-------|-------|------------------------|-------|-------|-------|-------|---------------------|-------|-------|-------|-------|------------------------------------|-------|-------|-------|-------|--------------------------|-------|-------|-------|-------|--------------|---------|---------|---------|---------|------------------------|----------------------|------------------|--------|--------|--------|--------|------------------|--------|--------|--------|--------|--------------|-------|-------|-------|-------|-----------------|-------|-------|-------|-------|--------------------|--------|--------|-------|-------|---------------------------|-------|-------|-------|-------|---------------------------|---------|--------|--------|--------|----------------------------|-----|-----|-----|-----|----------------------------|-------|-------|-------|-------|-------------------------------|-------|-------|-------|-------|--------------------------|-------|-------|-------|-------|-------------------|---------|--------|--------|--------|---------------|-------|-------|-------|-------|-----------------|--------|--------|--------|--------|----------------------------|-------|-------|--------|-------|-------------------|---------|---------|---------|---------|---|---------|---------|---------|---------|--------------------------|-----|-----|-----|-----|--------------|---------|---------|---------|---------|------------------------------|---------|---------|---------|---------|

* For convenience purposes only, the KRW amounts are expressed in U.S. dollars at the rate of KRW 1,314.94 to US\$ 1.00, the noon buying rate in effect on September 30, 2024 as quoted by the Federal Reserve Bank of New York.GRAVITY Co., Ltd.Consolidated Statements of Comprehensive Income(In millions of KRW and thousands of US\$ except for share and ADS data)Â Â Â Three months endedNine months endedÂ Â 30-Jun-2430-Sep-2330-Sep-2430-Sep-2330-Sep-24Â Â (KRW)(KRW)(KRW)(US\$)(KRW)(KRW)(US\$)Â Â (unaudited)(unaudited)(unaudited)(unaudited)Revenues:Â Online gamesÂ 19,44517,31619,65714,94957,03757,16743,475Mobile gamesÂ 99,019155,467102,52477,969513,148300,090228,216Other revenueÂ 4,5033,3626,1954,7119,80113,86510,544Total net revenueÂ 122,967176,145128,37697,629579,986371,122282,235Cost of revenueÂ 76,006117,83476,26157,996391,628225,895171,791Gross profitÂ 46,96158,31152,11539,633188,358145,227110,444Operating expenses:Â Selling, general and administrative expensesÂ 28,10817,19020,32515,45745,49064,18148,809Research and developmentÂ 4,2863,9643,7062,8189,73811,5948,817Others, netÂ (422)(760)508387(806)1814Total operating expensesÂ 31,97220,39424,53918,66254,42275,79357,640Operating profitÂ 14,98937,91727,57620,971133,93669,43452,804Finance income(costs):Â Finance incomeÂ 8,8677,0595,9244,50516,73321,08816,037Finance costsÂ (3,799)(3,768)(5,085)(3,867)(8,138)(9,552)(7,264)Profit before income taxÂ 20,05741,20828,41521,609142,53180,97061,577Income tax expenseÂ 7,47612,2236,0804,62432,09219,17214,580Profit for the yearÂ 12,58128,98522,33516,985110,43961,79846,997Profit attributable to:Â Non-controlling interestÂ 12Â 24Â (50)(38)(4)(21)(15)Owners of Parent companyÂ 12,56928,96122,38517,023110,44361,81947,012Earnings per shareÂ - Basic and dilutedÂ 1,8094,1683,2212.4515,8948,8966.77Weighted average number of shares outstanding- Basic and diluted6,948,9006,948,9006,948,9006,948,9006,948,9006,948,9006,948,900Earnings per ADS- Basic and diluted1,8094,1683,2212.4515,8948,8966.77* For convenience, the KRW amounts are expressed in U.S. dollars at the rate of KRW 1,314.94 to US\$1.00, the noon buying rate in effect on September 30, 2024 as quoted by the Federal Reserve Bank of New York.(1) Each ADS represents one common share.SIGNATURESPursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. GRAVITY CO., LTD.By: /s/ Heung Gon KimName: Heung Gon KimTitle: Chief Financial OfficerDate: November 12, 2024