

OhIR 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 of 31-Dec-2330-Sep-24 KRW US\$ KRW US\$(audited)(unaudited)(unaudited)AssetsCurrent assets:Cash and cash equivalents184,082Å 139,993Å 200,677Å 152,613Å Short-term financial instruments277,215Å 210,820Å 313,316Å 238,274Å Accounts receivable, net71,213Å 54,157Å 66,385Å 50,485Å Other receivables, net3,637Å 2,766Å 473Å 360Å Prepaid expenses2,994Å 2,277Å 4,894Å 3,722Å Other current financial assets4,439Å 3,376Å 5,884Å 4,475Å Other current assets3,319Å 2,524Å 3,921Å 2,982Å Total current assets546,899Å 415,913Å 595,550Å 452,911Å Property and equipment, net10,151Å 7,720Å 7,230Å 5,498Å Intangible assets, net6,370Å 4,844Å 5,827Å 4,431Å Deferred tax assets5,952Å 4,526Å 5,542Å 4,215Å Other non-current financial assets1,824Å 1,387Å 1,624Å 1,235Å Other non-current assets6,985Å 5,312Å 8,562Å 6,510Å Total assets578,181Å 439,702Å 624,335Å 474,800Å Liabilities and EquityCurrent liabilities:Accounts payable61,778Å 46,982Å 49,951Å 37,987Å Deferred revenue18,093Å 13,760Å 17,902Å 13,614Å Withholdings3,072Å 2,336Å 3,595Å 2,734Å Accrued expense2,313Å 1,759Å 2,945Å 2,240Å Income tax payable16,927Å 12,873Å 5,873Å 4,466Å Other current liabilities4,251Å 3,233Å 2,777Å 2,112Å Total current liabilities106,434Å 80,943Å 83,043Å 63,153Å Long-term account payables677Å 515Å 898Å 683Å Long-term deferred revenue1,785Å 1,357Å 2,652Å 2,017Å Other non-current liabilities3,175Å 2,415Å 2,332Å 1,774Å Deferred tax liabilities2,382Å 1,811Å 2,383Å 1,812Å Total liabilities114,453Å 87,041Å 91,308Å 69,439Å Share capital3,474Å 2,642Å 3,474Å 2,642Å Capital surplus27,098Å 20,608Å 26,979Å 20,517Å Other components of equity4,016Å 3,054Å 11,606Å 8,826Å Retained earnings428,499Å 325,870Å 490,318Å 372,882Å Equity attributable to owners of the Parent Company463,087Å 352,174Å 532,377Å 404,867Å Non-controlling interest641Å 487Å 650Å 494Å Total equity463,728Å 352,661Å 533,027Å 405,361Å Total liabilities and equity578,181Å 439,702Å 624,335Å 474,800Å * 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)Å Å Å Three months endedNine months endedÅ Å 30-Jun-24 30-Sep-23 30-Sep-24 Å (KRW)(KRW)(KRW)(US\$)(KRW)(KRW)(US\$)Å Å (unaudited)(unaudited)(unaudited)(unaudited)(unaudited)(unaudited)Revenues:Å Online gamesÅ 19,44517,31619,65714,94957,03757,16743,475Mobile gamesÅ 99,019155,467102,52477,969513,148300,090228,216Other revenueÅ 4,5033,3626,1954,7119,80113,86510,544Total net revenueÅ 122,967176,145128,37697,629579,986371,122282,235Cost of revenueÅ 76,006117,83476,26157,996391,628225,895171,791Gross profitÅ 46,96158,31152,11539,633188,358145,227110,444Operating expenses:Å Selling, general and administrative expensesÅ 28,10817,19020,32515,45745,49064,18148,809Research and developmentÅ 4,2863,9643,7062,8189,73811,5948,817Others, netÅ (422)(760)508387(806)1814Total operating expensesÅ 31,97220,39424,53918,66254,42275,79357,640Operating profitÅ 14,98937,91727,57620,971133,93669,43452,804Finance income(costs):Å Finance incomeÅ 8,8677,0595,9244,50516,73321,08816,037Finance costsÅ (3,799)(3,768)(5,085)(3,867)(8,138)(9,552)(7,264)Profit before income taxÅ 20,05741,20828,41521,609142,53180,97061,577Income tax expenseÅ 7,47612,2236,0804,62432,09219,17214,580Profit for the yearÅ 12,58128,98522,33516,985110,43961,79846,997Profit attributable to:Å Non-controlling interestÅ 12Å 24Å (50)(38)(4)(21)(15)Owners of Parent companyÅ 12,56928,96122,38517,023110,44361,81947,012Earnings per shareÅ - Basic and dilutedÅ 1,8094,1683,2212,4515,8948,8966,77Weighted average number of shares outstanding- Basic and dilutedÅ 6,948,9006,948,9006,948,9006,948,9006,948,9006,948,900Earnings per ADS- Basic and dilutedÅ 1,8094,1683,2212,4515,8948,8966,77* 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