



삼 덕 회 계 법 인
Auditors & Consultants

14 3 (2009 4 1 2009 12 31)

삼 덕 회 계 법 인
NEXIA SAMDUK

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삼덕회계법인

(2010 1 12)
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삼덕회계법인은 전 세계 90 여개국에서 회계 및 세무 관련 용역과
경영자문을 제공하는 NEXIA International 의 한국 회원사입니다.

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	14 3		13	
.		41,133,505,236		44,099,981,380
1. (3,13)	41,133,505,236		44,099,981,380	
1)	1,430,856		75,459	
2) .	41,000,000,000		16,200,000,000	
3)	58,604,401		15,240,744	
4)	-		22,296,920,107	
5) MMF	73,469,979		5,587,745,070	
. 가		13,883,537,221		5,832,920,612
1. 가 (2,4)	13,883,537,221		5,832,920,612	
1)	304,300,000		304,300,000	
2) .	-		268,003,206	
3)	13,579,237,221		5,260,617,406	
	13,579,237,221		5,260,617,406	
. (2,6)		15,299,071,128		15,440,886,412
1.	8,713,804,362		8,713,804,362	
2.	6,831,893,649		6,831,893,649	
3.	261,293,540		220,589,740	
4.	1,253,207,200		1,243,516,200	
5. 가	(-)1,761,127,623		(-)1,568,917,539	
1)	(-)540,981,122		(-)412,885,616	
2)	(-)133,112,390		(-)175,395,814	
3)	(-)1,087,034,111		(-)980,636,109	
.		3,672,760,467		3,930,565,930

	14	3	13	
1. (2,5,14)	3,195,201,676		3,464,290,351	
1)	3,003,070,724		2,344,056,379	
	2,787,413,937		2,192,593,410	
	89,567,768		90,463,085	
	126,089,019		60,999,884	
2)	192,130,952		1,081,523,207	
	-		19,337,091	
	192,130,952		1,062,186,116	
3)	-		38,710,765	
2. (2,5)	21,712,277		11,833,677	
1)	21,712,277		11,833,677	
3.	2,336,000		2,336,000	
1) 가	2,316,000		2,316,000	
2)	20,000		20,000	
4.	469,486,520		469,486,520	
5. (2,5)	(-)15,976,006		(-)17,380,618	
1)	(-)15,976,006		(-)17,321,450	
	(-)15,015,352		(-)11,720,281	
	(-)960,654		(-)5,407,616	
	-		(-)193,553	
2)	-		(-)59,168	
		73,988,874,052		69,304,354,334
.		2,868,251,175		3,916,440,896
1. (2,7)	1,939,816,136		1,724,583,333	
	(-)2,844,000		(-)2,844,000	
	(-)1,715,000,680		(-)1,715,000,680	
2. (2,10)	1,879,332,390		2,983,348,668	
3.	52,520,384		75,518,880	

	14 3		13	
4.	471,858,750		333,345,000	
5. (2,10)	141,539,921		25,339,339	
6.	76,180,517		472,124,065	
7.	24,847,757		20,026,291	
		2,868,251,175		3,916,440,896
.		32,000,000,000		32,000,000,000
1. (1,8)	32,000,000,000		32,000,000,000	
.		443,335,784		(-)48,817,772
1. 가 가 (2,4,9)	443,335,784		(-)48,817,772	
1) .	-		(-)8,983,099	
2)	443,335,784		(-)39,834,673	
.		38,677,287,093		33,436,731,210
1. (8)	3,936,000,000		3,296,000,000	
2.	34,741,287,093		30,140,731,210	
		71,120,622,877		65,387,913,438
		73,988,874,052		69,304,354,334

14	3	2009	4	1	2009	12	31
13	3	2008	4	1	2008	12	31

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	3		3	
.	6,401,162,054	18,612,309,746	6,102,729,438	18,281,894,713
1.	5,953,079,428	16,332,943,019	5,393,615,307	16,242,242,447
1) (2,14)	5,120,831,089	15,049,894,914	3,892,064,726	14,137,712,573
	4,989,400,878	14,652,747,811	3,731,619,844	13,574,757,970
	131,430,211	397,147,103	160,444,882	562,954,603
2)	832,248,339	1,283,048,105	1,501,550,581	2,104,529,874
	832,248,339	1,283,048,105	1,501,550,581	2,104,529,874
2. 가 가	-	545,951,916	-	118,898,511
1) 가	-	545,951,916	-	118,898,511
	-	545,951,916	-	118,898,511
3.	368,140,312	1,541,910,180	693,901,872	1,875,190,467
1)	-	10,255,579	2,178,870	6,461,634
2)	39,965,025	653,426,242	459,136,739	805,761,177
3)	327,219,445	874,163,885	231,392,527	1,061,152,401
4)	955,842	4,064,474	1,193,736	1,815,255
4.	79,942,314	191,504,631	15,212,259	45,563,288
1)	73,908,616	190,100,019	8,761,813	42,023,195
2)	6,033,698	1,404,612	6,450,446	3,540,093
.	1,368,121,027	3,883,385,224	1,169,483,960	3,527,492,565
1.	5,161,630	14,866,719	9,246,438	37,673,827
1)	266,029	809,365	213,542	634,250
2)	4,895,601	14,057,354	9,032,896	37,039,577
2. 가 가	-	25,566,330	-	26,430,284

	14 3		13 3	
	3		< 3	>
1) 가	-	25,566,330	-	26,430,284
	-	25,566,330	-	26,430,284
3.	1,362,959,397	3,842,952,175	1,160,237,522	3,463,388,454
1)	662,679,000	1,919,888,265	644,432,466	1,903,127,466
	127,002,000	375,906,000	118,002,000	354,006,000
	535,677,000	1,543,982,265	526,430,466	1,549,121,466
2) (2,7)	102,500,001	307,500,003	107,499,999	322,499,997
	73,848,501	215,232,803	68,250,399	217,788,597
	28,651,500	92,267,200	39,249,600	104,711,400
3)	82,685,170	285,123,217	81,879,600	226,024,236
4)	13,773,100	34,991,330	9,760,300	33,449,625
5)	1,865,010	6,203,290	2,451,840	6,212,070
6)	53,331,246	93,282,798	19,983,068	56,431,584
7)	21,849,766	57,596,956	15,494,252	56,043,803
8)	33,303,400	69,107,700	56,239,542	116,072,404
9) 가 (2,6)	101,836,923	284,082,731	107,539,452	291,444,911
10)	13,031,720	46,463,995	18,453,412	54,673,780
11)	366,000	1,195,000	836,000	6,986,000
12)	36,616,191	166,714,688	34,550,182	162,162,722
13)	115,000	647,000	238,000	1,601,600
14)	168,118,346	264,733,122	308,000	1,573,000
15)	15,011,224	46,436,984	6,991,727	32,285,736
16)	7,272,864	28,010,504	7,289,046	28,350,404
17)	3,929,000	21,500,750	5,801,250	19,134,660
18)	21,209,303	64,154,882	7,178,406	44,515,523
19)	-	152,600	-	196,500
20)	3,252,000	85,958,364	14,270,650	54,805,396
21)	20,214,133	59,207,996	19,040,330	45,797,037

	14 3		13 3	
	3		3	
.	5,033,041,027	14,728,924,522	4,933,245,478	14,754,402,148
.	198,373,281	595,732,749	218,353,853	601,503,869
1.	-	33,034,847	-	8,300,000
2.	198,373,278	561,404,623	205,580,090	580,420,098
3.	3	1,293,279	12,773,763	12,783,771
.	-	-	-	1,485,397
1.	-	-	-	1,485,397
.	5,231,414,308	15,324,657,271	5,151,599,331	15,354,420,620
(2,10)	1,266,002,263	3,684,101,388	1,416,689,816	4,222,465,670
(9)	3,965,412,045	11,640,555,883	3,734,909,515	11,131,954,950
(11)				
1.	620	1,819	584	1,739
2.	620	1,819	584	1,739

14 3 2009 4 1 2009 12 31
 13 3 2008 4 1 2008 12 31

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2008 4 1 ()	32,000,000,000	36,237,012	30,449,676,866	62,485,913,878
1.			9,600,000,000	9,600,000,000
1.			20,849,676,866	52,885,913,878
1.			11,131,954,950	11,131,954,950
2. 가 가		(-)36,237,012		(-)36,237,012
2008 12 31	32,000,000,000	-	31,981,631,816	63,981,631,816
2009 4 1 ()	32,000,000,000	(-)48,817,772	33,436,731,210	65,387,913,438
1.			6,400,000,000	6,400,000,000
1.			27,036,731,210	58,987,913,438
1.			11,640,555,883	11,640,555,883
2. 가 가		492,153,556		492,153,556
2009 12 31	32,000,000,000	443,335,784	38,677,287,093	71,120,622,877

14	3	2009	4	1	2009	12	31
13	3	2008	4	1	2008	12	31

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	14	3	13	3
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I.		13,988,111,774		10,474,947,015
1.	11,640,555,883		11,131,954,950	
2. 가	617,149,064		641,860,589	
가	307,500,003		322,499,997	
	284,082,731		291,444,911	
	-		1,485,397	
가	25,566,330		26,430,284	
3.	580,391,375		130,738,604	
가	545,951,916		118,898,511	
	33,034,847		8,300,000	
	1,404,612		3,540,093	
4. .	2,310,798,202		(-)1,168,129,920	
(가)	19,100,000,000		(-)12,200,000,000	
(가)	(-)15,600,000,000		11,100,000,000	
(가)	269,088,675		706,320,246	
(가)	(-)9,878,600		1,698,256	
가()	(-)391,122,082		(-)346,362,868	
가()	(-)22,998,496		(-)193,881,941	
가()	(-)1,104,016,278		(-)59,722,900	
가()	23,478,433		(-)8,761,813	
가()	138,513,750		(-)62,707,500	
	(-)92,267,200		(-)104,711,400	
II.		(-)7,054,587,918		(-)528,058,982
1.	4,895,466,100		2,766,782,180	

		14	3	13	3
				<	>
III.	가	4,853,466,100	(-)6,400,000,000	2,758,482,180	(-)9,600,000,000
		42,000,000		8,300,000	
	2.	11,950,054,018		3,294,841,162	
	가	11,798,821,418		3,033,261,382	
		141,541,600		-	
		9,691,000		261,579,780	
	1.	-		-	
	2.	6,400,000,000		9,600,000,000	
		6,400,000,000		9,600,000,000	
	IV. 가(I+II+III)		533,523,856		346,888,033
V.			8,799,981,380		787,474,081
VI.	(13)		9,333,505,236		1,134,362,114

2009 12 31

1. _____

1996 8 1 () ,
2009 2 25

34-12 ,

320 . ,
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()	5,500,000	85.9%
()	600,000	9.4%
()	300,000	4.7%
	<u>6,400,000</u>	<u>100.0%</u>

2. _____

1 24 (14)
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(1) ()

(2) 가
가 가 가 가
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3. _____

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4. 가

(1) 가 (:).

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	가	가	
	304,300	304,300	304,300

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	가	가	
	304,300	304,300	304,300

(1) 가 가

(2) 가 (:).

< >			
	가	가	
	279,520	268,003	268,003

(3) 가 (:).

< >			
	가	가	
	1,500,000	1,514,922	1,514,922
	500,000	570,210	570,210
	2,000,000	2,097,868	2,097,868
	1,200,000	1,268,066	1,268,066
	2,201,123	2,266,713	2,266,713
	556,529	568,144	568,144
	1,112,780	1,145,658	1,145,658
	256,550	263,589	263,589
	359,035	367,102	367,102
	205,269	210,482	210,482
	800,000	844,325	844,325
	1,300,000	1,453,435	1,453,435
D-1	1,003,076	1,008,724	1,008,724
	12,994,362	13,579,238	13,579,238

(2) 가 , 가 가

584,876

가 가 .

< >

	가	가	
	131,497	131,213	131,213
	500,000	491,054	491,054
	137,064	133,045	133,045
	130,312	126,299	126,299
	121,382	125,216	125,216
	639,501	637,791	637,791
	1,121,184	1,098,214	1,098,214
	119,533	123,554	123,554
	621,137	608,276	608,276
	116,865	114,933	114,933
	115,823	117,117	117,117
	1,115,633	1,098,506	1,098,506
	114,486	114,753	114,753
	113,877	122,263	122,263
D-1	108,229	111,923	111,923
	105,165	106,461	106,461
	5,311,688	5,260,618	5,260,618

(4) 가 가 (:).

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			가 ()	
	(-)51,070	51,070	584,876	584,876
	(-)11,517	11,517	-	-
	(-)62,587	62,587	584,876	584,876
	(-)13,769			141,540
가 가	(-)48,818			443,336

< >

			가 ()	
	73,361	(-)69,330	(-)55,101	(-)51,070
	(-)23,379	-	11,862	(-)11,517
	49,982	(-)69,330	(-)43,239	(-)62,587
	13,745			(-)13,769
가 가	36,237			(-)48,818

5. _____

(1) _____ (:).

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	3,195,202	-	-	-	-	3,195,202
	0.5%	2.0%	20.0%	75.0%	100.0%	0.5%
	15,976	-	-	-	-	15,976

< >

	3,464,290	-	-	-	-	3,464,290
	11,834	-	-	-	-	11,834
	3,476,124	-	-	-	-	3,476,124
	0.5%	2.0%	20.0%	75.0%	100.0%	0.5%
	17,381	-	-	-	-	17,381

(2) _____ 3
(:).

13	3,476,124	17,381	0.5%
12	3,651,224	18,256	0.5%
11	2,003,437	10,017	0.5%

6. _____

(1) _____ (:).

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	가				가
	8,713,804	-	-	-	8,713,804
	6,419,008	-	-	128,095	6,290,913
	45,194	141,542	8,965	49,590	128,181

	가				가
	262,880	9,691	-	106,398	166,173
	<u>15,440,886</u>	<u>151,233</u>	<u>8,965</u>	<u>284,083</u>	<u>15,299,071</u>

< >	가				가
	8,713,804	-	-	-	8,713,804
	6,589,802	-	-	170,794	6,419,008
	95,750	-	-	50,556	45,194
	<u>135,976</u>	<u>308,573</u>	<u>1,485</u>	<u>180,184</u>	<u>262,880</u>
	<u>15,535,332</u>	<u>308,573</u>	<u>1,485</u>	<u>401,534</u>	<u>15,440,886</u>

(2) 가 4,560,000
4,620,000 .

(3) 6,721,365
가 , 가
.

7. _____

(1) 1,939,816 (1,724,583) ,
(:).

	1,724,583	1,438,750
	307,500	427,557
	<u>(-)92,267</u>	<u>(-)141,724</u>
	<u>1,939,816</u>	<u>1,724,583</u>

(2) 2 1

1,715,001 1,715,001
2006 4 1

가 92,267 141,724 ,

8. _____

(1) .

<u>12,000,000</u>	<u>1</u> 5,000	<u>6,400,000</u>	<u>32,000,000,000</u>
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(2) ‘ , 50%
10% ,

(3) ,

9. _____

(:).

		<u>11,640,556</u>	<u>11,131,955</u>
가 가			
(: 155,309 , (-)13,745)		<u>492,154</u>	<u>(-)36,237</u>
		<u>12,132,710</u>	<u>11,095,718</u>

10. _____

(1) _____ (:).

	3,723,209	4,222,466
	116,201	(-)13,745
	<u>(-)155,309</u>	<u>13,745</u>
	<u>3,684,101</u>	<u>4,222,466</u>

(2) _____ (:).

	<u>15,324,657</u>	<u>15,354,421</u>
	3,758,013	4,222,466
	-	-
()	(-)34,,804	-
()	<u>(-)39,108</u>	
	<u>3,684,101</u>	<u>4,222,466</u>
(/)	<u>24.0%</u>	<u>27.5%</u>

(3) _____ ()

(:).

< >

1. 가	(177,766)	(39,108)	177,766	-	-
2.	-	-	-	-	-
3.					
가 가	<u>62,587</u>	<u>13,769</u>	<u>(647,463)</u>	<u>(584,876)</u>	<u>(141,540)</u>
	<u>(115,179)</u>	<u>(25,339)</u>	<u>(469,697)</u>	<u>(584,876)</u>	<u>(141,540)</u>

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1. 가	(177,766)	(48,886)	-	(177,766)	(48,886)
2.	-	-	-	-	-
3.					
가 가	(49,982)	(13,745)	49,982	-	-
	(227,748)	(62,631)	49,982	(177,766)	(48,886)

11. _____

(:).

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	3	
	3,965,412,045	11,640,555,883
	6,400,000	6,400,000
(/)	620	1,819

< >

	3	
	3,734,909,515	11,131,954,950
	6,400,000	6,400,000
(/)	584	1,739

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가

1,967 .

12. _____

(1) _____ (:).

_____	_____	_____	_____
()		82,200,000	85.9%

(2) _____ , _____ .

13. _____

(1) _____ 가
(:).

_____	_____	_____
	41,133,505	42,534,362
:		
3	31,800,000	19,200,000
3	-	22,200,000
가	<u>9,333,505</u>	<u>1,134,362</u>

(2) _____ (:).

_____	_____	_____
가 가 가 ()	584,876	(-)41,220

14. _____

(1) _____가 _____, _____가
(:).

		가		가
	3,193,317	3,246,510	3,480,207	2,535,917
	610,306	634,728	744,690	692,093
	17,647	18,178	7,430	7,553
MMF	42,270	43,392	86,003	87,909
	140,778	151,337	156,662	155,135
	539,720	573,560	578,284	433,123
	4,544,038	4,667,705	5,053,276	3,911,730

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(2) _____ (:).

	15,049,895	14,137,713
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(3) _____
(:).

	2,876,981	2,283,056
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(4) _____가 _____가 _____가
(:).

		가	가	
	MMF4-27	44,680,267	44,676,449	(-)3,818
	MMF4-27	89,609,258	89,647,756	38,498

(5)

가 ,

가 . , 60

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15. _____

2011

, 2009

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