

FY2016 1H Consolidated Statement of Financial Position



JPY Basis

Unit: million

Account Title	FY2016 1H	FY2015	FY2014
Non-current assets	1,585	1,643	1,017
Current assets	9,721	9,012	9,168
Total assets	11,307	10,654	10,185
Non-current liabilities	454	485	52
Current liabilities	7,972	7,245	6,925
Total liabilities	8,426	7,730	6,977
Paid-in capital	803	803	803
Additional paid-in capital	1,248	1,248	1,248
Retained earnings	1,352	1,385	1,153
Treasury stock	(522)	(522)	(16)
Other capital factors	(1)	10	19
Total equity	2,881	2,925	3,208

*IFRS basis

KRW Basis

Unit: million

Account Title	FY2016 1H	FY2015	FY2014
Non-current assets	17,182	16,854	9,356
Current assets	105,348	92,460	84,373
Total assets	122,530	109,314	93,729
Non-current liabilities	4,917	4,973	476
Current liabilities	86,389	74,334	63,730
Total liabilities	91,307	79,307	64,206
Paid-in capital	11,356	11,356	11,356
Additional paid-in capital	17,662	17,662	17,662
Retained earnings	15,644	16,151	14,444
Treasury stock	(5,507)	(5,507)	(143)
Other capital factors	(7,932)	(9,654)	(13,796)
Total equity	31,223	30,008	29,523

*IFRS basis

Note: The historical exchange rate (at the end of March 2009 JPY1=KRW14.1480) applied to capital and retained earnings.

FY2016 1H Consolidated Statement of Income



JPY Basis

Unit: million

Account Title	FY2016 1H	FY2015	FY2014
Sales	3,852	7,161	6,026
Cost of sales	2,813	5,173	4,313
Gross margin	1,038	1,988	1,713
Selling general / Administrative expenses	750	1,500	1,406
Other gains / losses	3	(6)	7
Operating income	291	482	314
Financial income	2	4	2
Financial expense	6	5	2
Foreign exchange gains / losses	(19)	(53)	79
Equity method income	(19)	56	—
Income before taxes	249	484	393
Income tax expenses	84	39	140
Net income	165	445	252

*IFRS basis

KRW Basis

Unit: million

Account Title	FY2016 1H	FY2015	FY2014
Sales	41,814	68,982	58,307
Cost of sales	30,544	49,835	41,732
Gross margin	11,270	19,147	16,575
Selling general / Administrative expenses	8,142	14,448	13,600
Other gains / losses	33	(59)	65
Operating income	3,161	4,640	3,041
Financial income	17	43	21
Financial expense	63	52	22
Foreign exchange gains / losses	(206)	(509)	760
Equity method income	(204)	543	—
Income before taxes	2,705	4,666	3,800
Income tax expenses	916	378	1,358
Net income	1,789	4,288	2,442

*IFRS basis