

Class	FY2022 1Q	FY2021	FY2020
End-of-period exchange rate (Statement of financial position)	9.4645	9.9274	10.2733
Average exchange rate (Statement of Income)	9.7173	10.3777	10.9415

FY2022 1Q Consolidated statement of financial position

● JPY Basis

Unit: JPY mn

Account title	FY2022 1Q	FY2021	FY2020
Non-current assets	10,049	9,719	6,992
Current assets	30,781	33,612	29,187
Total assets	40,830	43,332	36,179
Non-current liabilities	10,039	11,371	7,621
Current liabilities	26,293	27,149	24,086
Total liabilities	36,333	38,520	31,708
Paid-in capital	1,454	1,454	1,452
Additional paid-in capital	1,011	1,011	(211)
Retained earnings	2,323	2,657	3,587
Treasury stock	(325)	(325)	(325)
Other capital factors	25	5	(37)
Total equity attributable to owners of the parent	4,488	4,802	4,465
Non-controlling interest	8	8	5
Total equity	4,497	4,811	4,470

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY2022 1Q	FY2021	FY2020
Non-current assets	95,110	96,490	71,831
Current assets	291,331	333,686	299,848
Total assets	386,442	430,177	371,679
Non-current liabilities	95,023	112,886	78,300
Current liabilities	248,853	269,523	247,450
Total liabilities	343,876	382,410	325,751
Paid-in capital	20,566	20,566	20,552
Additional paid-in capital	14,417	14,417	(2,408)
Retained earnings	25,049	28,709	38,520
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(14,227)	(12,694)	(7,469)
Total equity attributable to owners of the parent	42,485	47,678	45,873
Non-controlling interest	80	88	54
Total equity	42,565	47,766	45,928

*Applicable exchange rates		Unit: KRW/1JPY		
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Average exchange rate (Statement of Income)	9.7173	10.3777	10.9415	

FY2022 1Q Consolidated statement of income

● JPY Basis

Unit: JPY mn

Account title	FY2022 1Q	FY2021	FY2020
Sales	1,348	5,543	4,701
Cost of sales	465	1,970	1,790
Gross margin	883	3,573	2,911
Selling general / Administrative expenses	798	3,130	2,677
Other gains / losses	(26)	(65)	556
Operating income	58	377	789
Financial income	3	6	5
Financial expense	39	95	71
Foreign exchange gains / losses	33	10	(1)
Equity method income	24	(64)	37
Income before tax	80	234	759
Income tax expenses	23	457	320
Continuing operations	57	(223)	439
Discontinued operations	0	(311)	284
Net income	57	(534)	723
Owners of the parent	57	(537)	725
Non-controlling interest	0	3	(2)

● KRW Basis

Unit: KRW mn

Account title	FY2022 1Q	FY2021	FY2020
Sales	13,107	57,529	51,444
Cost of sales	4,525	20,444	19,589
Gross margin	8,582	37,085	31,855
Selling general / Administrative expenses	7,760	32,490	29,300
Other gains / losses	(254)	(678)	6,086
Operating income	567	3,916	8,640
Financial income	32	67	58
Financial expense	382	992	777
Foreign exchange gains / losses	326	108	(20)
Equity method income	234	(669)	408
Income before tax	779	2,431	8,309
Income tax expenses	224	4,745	3,504
Continuing operations	555	(2,314)	4,804
Discontinued operations	0	(3,232)	3,107
Net income	555	(5,546)	7,912
Owners of the parent	561	(5,580)	7,941
Non-controlling interest	(6)	33	(29)

※ IFRS basis

By adoption of IFRS 5 (Non-current assets held for sale and discontinued operations) based on selling off of its subsidiary, past figures have been revised retroactively.