

## FY2023 3Q Consolidated statement of financial position

Class	FY23 3Q YTD	FY22	FY21
End-of-period exchange rate (Statement of financial position)	9.1266	9.8144	9.9274

## ● JPY Basis

Account title	Unit: JPY mn		
	FY23 3Q YTD	FY22	FY21
Non-current assets	8,712	9,122	9,719
Current assets	43,941	38,677	33,612
<b>Total assets</b>	<b>52,653</b>	<b>47,799</b>	<b>43,332</b>
Non-current liabilities	11,060	8,589	11,371
Current liabilities	36,921	34,410	27,149
<b>Total liabilities</b>	<b>47,982</b>	<b>42,999</b>	<b>38,520</b>
Paid-in capital	1,454	1,454	1,454
Additional paid-in capital	1,001	1,011	1,011
Retained earnings	2,477	2,625	2,657
Treasury stock	(325)	(325)	(325)
Other capital factors	65	23	5
Total equity attributable to owners of the parent	4,671	4,788	4,802
Non-controlling interest	0	11	8
<b>Total equity</b>	<b>4,671</b>	<b>4,800</b>	<b>4,811</b>

## ● KRW Basis

Account title	Unit: KRW mn		
	FY23 3Q YTD	FY22	FY21
Non-current assets	79,517	89,527	96,490
Current assets	401,034	379,597	333,686
<b>Total assets</b>	<b>480,551</b>	<b>469,125</b>	<b>430,177</b>
Non-current liabilities	100,949	84,299	112,886
Current liabilities	336,963	337,716	269,523
<b>Total liabilities</b>	<b>437,912</b>	<b>422,016</b>	<b>382,410</b>
Paid-in capital	20,566	20,566	20,566
Additional paid-in capital	14,328	14,417	14,417
Retained earnings	26,113	28,004	28,709
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(15,048)	(12,670)	(12,694)
Total equity attributable to owners of the parent	42,639	46,997	47,678
Non-controlling interest	0	111	88
<b>Total equity</b>	<b>42,639</b>	<b>47,109</b>	<b>47,766</b>

※ IFRS basis

## FY2023 3Q Consolidated statement of income

\*Applicable exchange rates

Unit: KRW/1JPY

Class	FY23 3Q YTD	FY22	FY21
Average exchange rate (Statement of Income)	9.2019	9.6628	10.3777

## ● JPY Basis

Unit: JPY mn

Account title	FY23 3Q YTD	FY22	FY21
Sales	4,321	5,401	5,543
Cost of sales	1,472	1,862	1,970
Gross margin	2,848	3,538	3,573
Selling general / Administrative expenses	2,388	3,080	3,130
Other gains / losses	(31)	(9)	(65)
Operating income	429	448	377
Financial income	3	19	6
Financial expense	161	134	95
Foreign exchange gains / losses	(6)	17	10
Equity method income	69	95	(64)
Income before tax	334	445	234
Income tax expenses	88	83	457
Continuing operations	246	361	(223)
Discontinued operations	0	0	(311)
Net income	246	361	(534)
Owners of the parent	243	359	(537)
Non-controlling interest	3	2	3

## ● KRW Basis

Unit: KRW mn

Account title	FY23 3Q YTD	FY22	FY21
Sales	39,761	52,195	57,529
Cost of sales	13,545	18,000	20,444
Gross margin	26,215	34,195	37,085
Selling general / Administrative expenses	21,976	29,766	32,490
Other gains / losses	(289)	(96)	(678)
Operating income	3,949	4,332	3,916
Financial income	30	187	67
Financial expense	1,485	1,302	992
Foreign exchange gains / losses	-56	168	108
Equity method income	644	918	(669)
Income before tax	3,081	4,304	2,431
Income tax expenses	815	808	4,745
Continuing operations	2,266	3,496	(2,314)
Discontinued operations	0	0	(3,232)
Net income	2,266	3,496	(5,546)
Owners of the parent	2,237	3,473	(5,580)
Non-controlling interest	28	23	33

※ IFRS basis