

Class	FY23	FY22	FY21
Average exchange rate (Statement of Income)	9.1418	9.6628	10.3777

FY2023 Consolidated statement of income

● JPY Basis

Unit: JPY mn

Account title	FY23	FY22	FY21
Sales	5,692	5,401	5,543
Cost of sales	1,965	1,862	1,970
Gross margin	3,726	3,538	3,573
Selling general / Administrative expenses	3,669	3,080	3,130
Other gains / losses	(70)	(9)	(65)
Operating income	(13)	448	377
Financial income	4	19	6
Financial expense	205	134	95
Foreign exchange gains / losses	15	17	10
Equity method income	97	95	(64)
Income before tax	(101)	445	234
Income tax expenses	(110)	83	457
Continuing operations	8	361	(223)
Discontinued operations	0	0	(311)
Net income	8	361	(534)
Owners of the parent	5	359	(537)
Non-controlling interest	3	2	3

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY23	FY22	FY21
Sales	52,036	52,195	57,529
Cost of sales	17,971	18,000	20,444
Gross margin	34,064	34,195	37,085
Selling general / Administrative expenses	33,546	29,766	32,490
Other gains / losses	(641)	(96)	(678)
Operating income	(123)	4,332	3,916
Financial income	41	187	67
Financial expense	1,874	1,302	992
Foreign exchange gains / losses	138	168	108
Equity method income	888	918	(669)
Income before tax	(929)	4,304	2,431
Income tax expenses	(1,005)	808	4,745
Continuing operations	76	3,496	(2,314)
Discontinued operations	0	0	(3,232)
Net income	76	3,496	(5,546)
Owners of the parent	47	3,473	(5,580)
Non-controlling interest	28	23	33

Class	FY23	FY22	FY21
End-of-period exchange rate (Statement of financial position)	8.8948	9.8144	9.9274

FY2023 Consolidated statement of financial position

● JPY Basis

Unit: JPY mn

Account title	FY23	FY22	FY21
Non-current assets	8,830	9,122	9,719
Current assets	35,438	38,677	33,612
Total assets	44,269	47,799	43,332
Non-current liabilities	10,234	8,589	11,371
Current liabilities	29,583	34,410	27,149
Total liabilities	39,817	42,999	38,520
Paid-in capital	1,454	1,454	1,454
Additional paid-in capital	1,001	1,011	1,011
Retained earnings	2,239	2,625	2,657
Treasury stock	(325)	(325)	(325)
Other capital factors	83	23	5
Total equity attributable to owners of the parent	4,452	4,788	4,802
Non-controlling interest	0	11	8
Total equity	4,452	4,800	4,811

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY23	FY22	FY21
Non-current assets	78,547	89,527	96,490
Current assets	315,221	379,597	333,686
Total assets	393,768	469,125	430,177
Non-current liabilities	91,029	84,299	112,886
Current liabilities	263,135	337,716	269,523
Total liabilities	354,165	422,016	382,410
Paid-in capital	20,566	20,566	20,566
Additional paid-in capital	14,328	14,417	14,417
Retained earnings	23,875	28,004	28,709
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(15,846)	(12,670)	(12,694)
Total equity attributable to owners of the parent	39,603	46,997	47,678
Non-controlling interest	0	111	88
Total equity	39,603	47,109	47,766