

Class	FY24 1Q	FY23	FY22
Average exchange rate (Statement of Income)	8.8032	9.1418	9.6628

FY2024 1Q Consolidated statement of income

● JPY Basis

Unit: JPY mn

Account title	FY24 1Q	FY23	FY22
Sales	1,369	5,692	5,401
Cost of sales	486	1,965	1,862
Gross margin	883	3,726	3,538
Selling general / Administrative expenses	786	3,669	3,080
Other gains / losses	(11)	(70)	(9)
Operating income	86	(13)	448
Financial income	1	4	19
Financial expense	38	205	134
Foreign exchange gains / losses	(6)	15	17
Equity method income	1	97	95
Income before tax	43	(101)	445
Income tax expenses	9	(110)	83
Net income	34	8	361
Owners of the parent	34	5	359
Non-controlling interest	-	3	2

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY24 1Q	FY23	FY22
Sales	12,059	52,036	52,195
Cost of sales	4,283	17,971	18,000
Gross margin	7,776	34,064	34,195
Selling general / Administrative expenses	6,921	33,546	29,766
Other gains / losses	(98)	(641)	(96)
Operating income	757	(123)	4,332
Financial income	14	41	187
Financial expense	339	1,874	1,302
Foreign exchange gains / losses	(60)	138	168
Equity method income	9	888	918
Income before tax	381	(929)	4,304
Income tax expenses	81	(1,005)	808
Net income	299	76	3,496
Owners of the parent	299	47	3,473
Non-controlling interest	-	28	23

Class	FY24 1Q	FY23	FY22
End-of-period exchange rate (Statement of financial position)	8.6431	8.8948	9.8144

FY2024 1Q Consolidated statement of financial position

● JPY Basis

Unit: JPY mn

Account title	FY24 1Q	FY23	FY22
Non-current assets	8,881	8,830	9,122
Current assets	27,207	35,438	38,677
Total assets	36,088	44,269	47,799
Non-current liabilities	7,865	10,234	8,589
Current liabilities	23,701	29,583	34,410
Total liabilities	31,566	39,817	42,999
Paid-in capital	1,454	1,454	1,454
Additional paid-in capital	1,001	1,001	1,011
Retained earnings	2,273	2,239	2,625
Treasury stock	(325)	(325)	(325)
Other capital factors	119	83	23
Total equity attributable to owners of the parent	4,522	4,452	4,788
Non-controlling interest	-	-	11
Total equity	4,522	4,452	4,800

● KRW Basis

Unit: KRW mn

Account title	FY24 1Q	FY23	FY22
Non-current assets	76,761	78,547	89,527
Current assets	235,158	315,221	379,597
Total assets	311,919	393,768	469,125
Non-current liabilities	67,978	91,029	84,299
Current liabilities	204,853	263,135	337,716
Total liabilities	272,831	354,165	422,016
Paid-in capital	20,566	20,566	20,566
Additional paid-in capital	14,328	14,328	14,417
Retained earnings	24,175	23,875	28,004
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(16,661)	(15,846)	(12,670)
Total equity attributable to owners of the parent	39,088	39,603	46,997
Non-controlling interest	-	-	111
Total equity	39,088	39,603	47,109

※ IFRS basis