

Class	FY24 3Q	FY23	FY22
Average exchange rate (Statement of Income)	9.0178	9.1418	9.6628

FY2024 3Q Consolidated statement of income

● JPY Basis

Unit: JPY mn

Account title	FY24 3Q YTD	FY23	FY22
Sales	3,817	5,692	5,401
Cost of sales	1,415	1,965	1,862
Gross margin	2,401	3,726	3,538
Selling general / Administrative expenses	2,433	3,669	3,080
Other gains / losses	(21)	(70)	(9)
Operating income	(53)	(13)	448
Financial income	5	4	19
Financial expense	129	205	134
Foreign exchange gains / losses	(16)	15	17
Equity method income	7	97	95
Income before tax	(186)	(101)	445
Income tax expenses	(63)	(110)	83
Net income	(123)	8	361
Owners of the parent	(123)	5	359
Non-controlling interest	-	3	2

● KRW Basis

Unit: KRW mn

Account title	FY24 3Q YTD	FY23	FY22
Sales	34,425	52,036	52,195
Cost of sales	12,767	17,971	18,000
Gross margin	21,657	34,064	34,195
Selling general / Administrative expenses	21,946	33,546	29,766
Other gains / losses	(196)	(641)	(96)
Operating income	(486)	(123)	4,332
Financial income	46	41	187
Financial expense	1,165	1,874	1,302
Foreign exchange gains / losses	(146)	138	168
Equity method income	66	888	918
Income before tax	(1,685)	(929)	4,304
Income tax expenses	(573)	(1,005)	808
Net income	(1,111)	76	3,496
Owners of the parent	(1,111)	47	3,473
Non-controlling interest	-	28	23

FY2024 3Q Consolidated statement of financial position

Class	FY24 3Q	FY23	FY22
End-of-period exchange rate (Statement of financial position)	9.3648	8.8948	9.8144

● JPY Basis

Unit: JPY mn

Account title	FY24 3Q	FY23	FY22
Non-current assets	7,940	8,830	9,122
Current assets	27,014	35,438	38,677
Total assets	34,955	44,269	47,799
Non-current liabilities	5,227	10,234	8,589
Current liabilities	25,432	29,583	34,410
Total liabilities	30,660	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	2,115	2,239	2,625
Treasury stock	(325)	(325)	(325)
Other capital factors	48	83	23
Total equity attributable to owners of the parent	4,294	4,452	4,788
Non-controlling interest	-	-	11
Total equity	4,294	4,452	4,800

● KRW Basis

Unit: KRW mn

Account title	FY24 3Q	FY23	FY22
Non-current assets	74,359	78,547	89,527
Current assets	252,987	315,221	379,597
Total assets	327,346	393,768	469,125
Non-current liabilities	48,956	91,029	84,299
Current liabilities	238,174	263,135	337,716
Total liabilities	287,131	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	22,763	23,875	28,004
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(14,122)	(15,846)	(12,670)
Total equity attributable to owners of the parent	40,215	39,603	46,997
Non-controlling interest	-	-	111
Total equity	40,215	39,603	47,109

※ IFRS basis