

Class	FY2018 Q1	FY2017	FY2016
End-of-period exchange rate (Statement of Financial Position)	9.8935	10.0146	9.9852
Average exchange rate (Statement of Income)	10.1479	10.0192	10.6110

# FY2018 1Q Consolidated Statement of Financial Position

## ● JPY Basis

Unit: JPY million

Account title	FY2018 Q1	FY2017	FY2016
Non-current assets	2,899	2,904	1,644
Current assets	23,798	22,125	10,567
<b>Total assets</b>	<b>26,697</b>	<b>25,029</b>	<b>12,210</b>
Non-current liabilities	2,064	1,930	424
Current liabilities	22,082	20,529	8,693
<b>Total liabilities</b>	<b>24,146</b>	<b>22,459</b>	<b>9,117</b>
Equity attributable to owners of the parent			
Paid-in capital	1,453	1,453	803
Additional paid-in capital	(533)	(533)	1,248
Retained earnings	2,150	2,163	1,554
Treasury stock	(522)	(522)	(522)
Other capital factors	(10)	(6)	10
<b>Total equity attributable to owners of the parent</b>	<b>2,538</b>	<b>2,555</b>	<b>3,093</b>
Non-controlling interest	13	15	-
<b>Total equity</b>	<b>2,551</b>	<b>2,570</b>	<b>3,093</b>

\*IFRS basis

## ● KRW Basis

Unit: KRW million

Account title	FY2018 Q1	FY2017	FY2016
Non-current assets	29,419	29,084	16,411
Current assets	241,500	221,573	105,510
<b>Total assets</b>	<b>270,919</b>	<b>250,657</b>	<b>121,922</b>
Non-current liabilities	20,942	19,326	4,229
Current liabilities	224,090	205,590	86,805
<b>Total liabilities</b>	<b>245,032</b>	<b>224,916</b>	<b>16,411</b>
Equity attributable to owners of the parent			
Paid-in capital	20,552	20,552	11,356
Additional paid-in capital	(7,526)	(7,526)	17,662
Retained earnings	23,164	23,604	17,740
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(4,929)	(5,538)	(10,363)
<b>Total equity attributable to owners of the parent</b>	<b>25,753</b>	<b>25,584</b>	<b>30,888</b>
Non-controlling interest	134	157	-
<b>Total equity</b>	<b>25,887</b>	<b>25,741</b>	<b>30,888</b>

\*IFRS basis

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End-of-period exchange rate (Statement of Financial Position)	9.8935	10.0146	9.9852
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# FY2018 1Q Consolidated Statement of Income

## ● JPY Basis

Unit: JPY million

Account title	FY2018 Q1	FY2017	FY2016
Sales	2,042	7,101	2,873
Cost of sales	521	2,028	730
Gross margin	1,521	5,073	2,142
Selling general / Administrative expenses	1,062	3,837	1,601
Other gains / losses	4	(92)	5
Operating income	463	1,143	546
Financial income	5	14	5
Financial expense	27	102	11
Foreign exchange gains / losses	(10)	(17)	(1)
Equity method income	(2)	39	4
Income before tax	428	1,077	543
Income tax expenses	121	278	177
Net income	307	798	366
Owners of the parent	309	807	177
Non-controlling interest	(2)	(8)	-

## \*IFRS basis

※Upon applying IFRS 15, presentation method of sales and cost of sales related to certain business transactions is changed from gross to net amount in the first quarter of current fiscal year. Furthermore, for easy comparison with past performance, sales of FYE March 2016 and FYE March 2017 is also revised to figures applied IFRS 15 retroactively.

## ● KRW Basis

Unit: KRW million

Account title	FY2018 Q1	FY2017	FY2016
Sales	20,203	71,148	30,485
Cost of sales	5,157	20,325	7,754
Gross margin	15,046	50,822	22,731
Selling general / Administrative expenses	10,503	38,447	16,990
Other gains / losses	36	(921)	57
Operating income	4,578	11,454	5,797
Financial income	45	144	47
Financial expense	271	1,025	113
Foreign exchange gains / losses	(95)	(170)	(7)
Equity method income	(25)	386	42
Income before tax	4,233	10,789	5,766
Income tax expenses	1,197	2,790	1,881
Net income	3,036	7,999	3,885
Owners of the parent	3,058	8,082	3,885
Non-controlling interest	(22)	(83)	-

## \*IFRS basis

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