

Class	FY2019 Q1	FY2018	FY2017
End-of-period exchange rate (Statement of Financial Position)	10.7335	10.2824	10.0146
Average exchange rate (Statement of Income)	10.6035	10.0433	10.0192

# FY2019 Q1 Consolidated Statement of Financial Position

## ● JPY Basis

Unit: JPY million

Account title	FY2019 1Q	FY2018	FY2017
Non-current assets	3,738	3,007	2,904
Current assets	25,712	26,789	22,125
<b>Total assets</b>	<b>29,451</b>	<b>29,796</b>	<b>25,029</b>
Non-current liabilities	1,624	1,318	1,929
Current liabilities	24,336	24,737	20,529
<b>Total liabilities</b>	<b>25,960</b>	<b>26,056</b>	<b>22,458</b>
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(16)	(16)	(532)
Retained earnings	2,567	2,789	2,163
Treasury stock	(521)	(521)	(521)
Other capital factors	(50)	(24)	(6)
Total equity attributable to owners of the parent	3,431	3,679	2,555
Non-controlling interest	58	60	15
<b>Total equity</b>	<b>3,490</b>	<b>3,740</b>	<b>2,570</b>

※ IFRS basis

## ● KRW Basis

Unit: KRW million

Account title	FY2019 1Q	FY2018	FY2017
Non-current assets	40,129	30,920	29,084
Current assets	275,985	275,461	221,573
<b>Total assets</b>	<b>316,114</b>	<b>306,382</b>	<b>250,657</b>
Non-current liabilities	17,441	13,560	19,326
Current liabilities	261,211	254,360	205,590
<b>Total liabilities</b>	<b>278,652</b>	<b>267,921</b>	<b>224,916</b>
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(229)	(229)	(7,526)
Retained earnings	27,274	29,635	23,603
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(5,259)	(6,615)	(5,534)
Total equity attributable to owners of the parent	36,831	37,836	25,587
Non-controlling interest	631	624	153
<b>Total equity</b>	<b>37,462</b>	<b>38,460</b>	<b>25,741</b>

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# FY2019 Q1 Consolidated Statement of Income

## ● JPY Basis

Unit: JPY million

Account title	FY2019 1Q	FY2018	FY2017
Sales	2,149	7,849	6,567
Cost of sales	590	2,234	2,028
Gross margin	1,558	5,615	4,538
Selling general / Administrative expenses	1,194	4,118	3,476
Other gains / losses	(16)	(95)	(95)
Operating income	347	1,400	966
Financial income	8	24	14
Financial expense	48	134	102
Foreign exchange gains / losses	(46)	(16)	(16)
Equity method income	8	(2)	38
Income before tax	269	1,272	899
Income tax expenses	101	499	243
Continuing operations	168	772	656
Discontinued operations	-	167	141
Net income	168	940	798
Owners of the parent	169	948	806
Non-controlling interest	(1)	(8)	(8)

## ● KRW Basis

Unit: KRW million

Account title	FY2019 1Q	FY2018	FY2017
Sales	22,788	78,836	65,796
Cost of sales	6,262	22,442	20,325
Gross margin	16,526	56,393	45,471
Selling general / Administrative expenses	12,660	41,362	34,833
Other gains / losses	(179)	(962)	(955)
Operating income	3,685	14,068	9,681
Financial income	93	246	144
Financial expense	512	1,348	1,024
Foreign exchange gains / losses	(495)	(166)	(170)
Equity method income	89	(21)	386
Income before tax	2,861	12,778	9,016
Income tax expenses	1,076	5,016	2,438
Continuing operations	1,784	7,762	6,578
Discontinued operations	-	1,683	1,420
Net income	1,784	9,445	7,999
Owners of the parent	1,799	9,529	8,082
Non-controlling interest	(14)	(83)	(82)

\* By adoption of IFRS 15 (Revenue from Contracts with Customers) from FY2018 Q1, sales recognition standard of a part of the businesses has been changed from gross to net amount. For easy comparison with past performance, FY2017 sales has also been modified to figures where retroactive adjustment was made.

\* As IFRS 5 (Non-current Assets Held for Sale and Discontinued Operations) has been adopted upon the sell of subsidiary in Dec.2018, it has also been applied to the past figures retroactively.