

FY2021 Q1 Consolidated statement of financial position

*Applicable exchange rates

Unit: KRW/1JPY

Class	FY2021 Q1	FY2020	FY2019
End-of-period exchange rate (Statement of financial position)	10.2212	10.2733	11.3083
Average exchange rate (Statement of Income)	10.2432	10.9415	10.8760

● JPY Basis

Unit: JPY 1 mn

Account title	FY2021 Q1	FY2020	FY2019
Non-current assets	7,700	6,992	3,960
Current assets	31,648	29,187	20,244
Total assets	39,348	36,179	24,204
Non-current liabilities	8,822	7,621	3,433
Current liabilities	26,330	24,086	16,615
Total liabilities	35,153	31,708	20,049
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(208)	(211)	(16)
Retained earnings	3,298	3,587	3,253
Treasury stock	(325)	(325)	(521)
Other capital factors	(30)	(37)	(68)
Total equity attributable to owners of the parent	4,186	4,465	4,099
Non-controlling interest	8	5	55
Total equity	4,195	4,470	4,154

● KRW Basis

Unit: KRW 1 mn

Account title	FY2021 Q1	FY2020	FY2019
Non-current assets	78,706	71,831	44,781
Current assets	323,484	299,848	228,925
Total assets	402,190	371,679	273,707
Non-current liabilities	90,180	78,300	38,829
Current liabilities	269,128	247,450	187,894
Total liabilities	359,309	325,751	226,723
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(2,379)	(2,408)	(229)
Retained earnings	35,565	38,520	34,777
Treasury stock	(3,320)	(3,320)	(5,507)
Other capital factors	(7,626)	(7,469)	(3,232)
Total equity attributable to owners of the parent	42,790	45,873	46,361
Non-controlling interest	91	54	622
Total equity	42,881	45,928	46,983

※ IFRS basis

FY2021 Q1 Consolidated statement of income

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● JPY Basis

Unit: JPY 1 mn

Account title	FY2021 Q1	FY2020	FY2019
Sales	2,333	9,265	8,250
Cost of sales	776	3,089	2,281
Gross margin	1,557	6,175	5,969
Selling general / Administrative expenses	1,285	5,246	4,716
Other gains / losses	(28)	454	(139)
Operating income	243	1,383	1,113
Financial income	0	6	12
Financial expense	45	189	180
Foreign exchange gains / losses	(33)	(110)	136
Equity method income	(14)	37	43
Income before tax	151	1,127	1,125
Income tax expenses	44	435	347
Continuing operations	106	691	777
Discontinued operations	-	31	73
Net income	106	723	850
Owners of the parent	103	725	855
Non-controlling interest	3	(2)	(4)

● KRW Basis

Unit: KRW 1 mn

Account title	FY2021 Q1	FY2020	FY2019
Sales	23,906	101,379	89,730
Cost of sales	7,955	33,809	24,810
Gross margin	15,950	67,570	64,920
Selling general / Administrative expenses	13,164	57,399	51,292
Other gains / losses	(296)	4,969	(1,521)
Operating income	2,490	15,140	12,106
Financial income	7	66	131
Financial expense	464	2,073	1,958
Foreign exchange gains / losses	(340)	(1,210)	1,485
Equity method income	(143)	408	471
Income before tax	1,548	12,331	12,235
Income tax expenses	455	4,762	3,781
Continuing operations	1,092	7,569	8,453
Discontinued operations	-	342	797
Net income	1,092	7,912	9,251
Owners of the parent	1,056	7,941	9,302
Non-controlling interest	36	(29)	(51)

※ IFRS basis

2020.11 By adoption of IFRS 5 (Non-current assets held for sale and discontinued operations) based on selling off of its subsidiary, past figures have been revised retroactively.