

Class	FY23 1H	FY22	FY21
End-of-period exchange rate (Statement of financial position)	9.0222	9.8144	9.9274

FY2023 1H Consolidated statement of financial position

● JPY Basis

Unit: JPY mn

Account title	FY23 1H	FY22	FY21
Non-current assets	8,691	9,122	9,719
Current assets	48,687	38,677	33,612
Total assets	57,378	47,799	43,332
Non-current liabilities	11,295	8,589	11,371
Current liabilities	41,480	34,410	27,149
Total liabilities	52,776	42,999	38,520
Paid-in capital	1,454	1,454	1,454
Additional paid-in capital	1,001	1,011	1,011
Retained earnings	2,401	2,625	2,657
Treasury stock	(325)	(325)	(325)
Other capital factors	71	23	5
Total equity attributable to owners of the parent	4,602	4,788	4,802
Non-controlling interest	0	11	8
Total equity	4,602	4,800	4,811

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY23 1H	FY22	FY21
Non-current assets	78,419	89,527	96,490
Current assets	439,264	379,597	333,686
Total assets	517,683	469,125	430,177
Non-current liabilities	101,910	84,299	112,886
Current liabilities	374,247	337,716	269,523
Total liabilities	476,157	422,016	382,410
Paid-in capital	20,566	20,566	20,566
Additional paid-in capital	14,329	14,417	14,417
Retained earnings	24,824	28,004	28,709
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(14,874)	(12,670)	(12,694)
Total equity attributable to owners of the parent	41,525	46,997	47,678
Non-controlling interest	0	111	88
Total equity	41,525	47,109	47,766

Class	FY23 1H	FY22	FY21
Average exchange rate (Statement of Income)	9.3344	9.6628	10.3777

FY2023 1H Consolidated statement of income

● JPY Basis

Unit: JPY mn

Account title	FY23 1H	FY22	FY21
Sales	2,882	5,401	5,543
Cost of sales	984	1,862	1,970
Gross margin	1,897	3,538	3,573
Selling general / Administrative expenses	1,596	3,080	3,130
Other gains / losses	(20)	(9)	(65)
Operating income	280	448	377
Financial income	5	19	6
Financial expense	98	134	95
Foreign exchange gains / losses	18	17	10
Equity method income	23	95	(64)
Income before tax	229	445	234
Income tax expenses	59	83	457
Continuing operations	170	361	(223)
Discontinued operations	0	0	(311)
Net income	170	361	(534)
Owners of the parent	167	359	(537)
Non-controlling interest	3	2	3

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY23 1H	FY22	FY21
Sales	26,902	52,195	57,529
Cost of sales	9,193	18,000	20,444
Gross margin	17,709	34,195	37,085
Selling general / Administrative expenses	14,899	29,766	32,490
Other gains / losses	(188)	(96)	(678)
Operating income	2,620	4,332	3,916
Financial income	50	187	67
Financial expense	917	1,302	992
Foreign exchange gains / losses	168	168	108
Equity method income	223	918	(669)
Income before tax	2,146	4,304	2,431
Income tax expenses	551	808	4,745
Continuing operations	1,594	3,496	(2,314)
Discontinued operations	0	0	(3,232)
Net income	1,594	3,496	(5,546)
Owners of the parent	1,565	3,473	(5,580)
Non-controlling interest	29	23	33