

Class	FY23 1Q	FY22	FY21
End-of-period exchange rate (Statement of financial position)	9.0697	9.8144	9.9274

# FY2023 1Q Consolidated statement of financial position

## ● JPY Basis

Unit: JPY mn

Account title	FY23 1Q	FY22	FY21
Non-current assets	8,960	9,122	9,719
Current assets	36,656	38,677	33,612
<b>Total assets</b>	<b>45,616</b>	<b>47,799</b>	<b>43,332</b>
Non-current liabilities	10,506	8,589	11,371
Current liabilities	30,576	34,410	27,149
<b>Total liabilities</b>	<b>41,083</b>	<b>42,999</b>	<b>38,520</b>
Paid-in capital	1,454	1,454	1,454
Additional paid-in capital	1,011	1,011	1,011
Retained earnings	2,324	2,625	2,657
Treasury stock	(325)	(325)	(325)
Other capital factors	55	23	5
Total equity attributable to owners of the parent	4,519	4,788	4,802
Non-controlling interest	13	11	8
<b>Total equity</b>	<b>4,533</b>	<b>4,800</b>	<b>4,811</b>

※ IFRS basis

## ● KRW Basis

Unit: KRW mn

Account title	FY23 1Q	FY22	FY21
Non-current assets	81,265	89,527	96,490
Current assets	332,460	379,597	333,686
<b>Total assets</b>	<b>413,726</b>	<b>469,125</b>	<b>430,177</b>
Non-current liabilities	95,290	84,299	112,886
Current liabilities	277,320	337,716	269,523
<b>Total liabilities</b>	<b>372,611</b>	<b>422,016</b>	<b>382,410</b>
Paid-in capital	20,566	20,566	20,566
Additional paid-in capital	14,417	14,417	14,417
Retained earnings	24,709	28,004	28,709
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(15,382)	(12,670)	(12,694)
Total equity attributable to owners of the parent	40,990	46,997	47,678
Non-controlling interest	124	111	88
<b>Total equity</b>	<b>41,115</b>	<b>47,109</b>	<b>47,766</b>

Class	FY23 1Q	FY22	FY21
Average exchange rate (Statement of Income)	9.5875	9.6628	10.3777

# FY2023 1Q Consolidated statement of income

## ● JPY Basis

Unit: JPY mn

Account title	FY23 1Q	FY22	FY21
Sales	1,446	5,401	5,543
Cost of sales	495	1,862	1,970
Gross margin	950	3,538	3,573
Selling general / Administrative expenses	790	3,080	3,130
Other gains / losses	(13)	(9)	(65)
Operating income	146	448	377
Financial income	4	19	6
Financial expense	41	134	95
Foreign exchange gains / losses	7	17	10
Equity method income	8	95	(64)
Income before tax	125	445	234
Income tax expenses	32	83	457
Continuing operations	92	361	(223)
Discontinued operations	0	0	(311)
Net income	92	361	(534)
Owners of the parent	90	359	(537)
Non-controlling interest	1	2	3

※ IFRS basis

## ● KRW Basis

Unit: KRW mn

Account title	FY23 1Q	FY22	FY21
Sales	13,863	52,195	57,529
Cost of sales	4,750	18,000	20,444
Gross margin	9,113	34,195	37,085
Selling general / Administrative expenses	7,574	29,766	32,490
Other gains / losses	(132)	(96)	(678)
Operating income	1,405	4,332	3,916
Financial income	46	187	67
Financial expense	401	1,302	992
Foreign exchange gains / losses	67	168	108
Equity method income	80	918	(669)
Income before tax	1,199	4,304	2,431
Income tax expenses	315	808	4,745
Continuing operations	884	3,496	(2,314)
Discontinued operations	0	0	(3,232)
Net income	884	3,496	(5,546)
Owners of the parent	868	3,473	(5,580)
Non-controlling interest	15	23	33