

Consolidated statement of income

*Applicable exchange rates		Unit: KRW/1JPY	
Class	FY24	FY23	FY22
Average exchange rate (Statement of Income)	9.1421	9.2019	9.6628

● JPY Basis

Unit: JPY mn

Account title	FY24	FY23	FY22
Sales	5,056	5,692	5,401
Cost of sales	1,905	1,965	1,862
Gross margin	3,151	3,726	3,538
Selling general / Administrative expenses	3,626	3,669	3,080
Other gains / losses	789	(70)	(9)
Operating income	314	(13)	448
Financial income	23	4	19
Financial expense	175	205	134
Foreign exchange gains / losses	(32)	15	17
Equity method income	7	97	95
Income before tax	136	(101)	445
Income tax expenses	115	(110)	83
Net income	21	8	361
Owners of the parent	21	5	359
Non-controlling interest	-	3	2

● KRW Basis

Unit: KRW mn

Account title	FY24	FY23	FY22
Sales	46,227	52,036	52,195
Cost of sales	17,419	17,971	18,000
Gross margin	28,808	34,064	34,195
Selling general / Administrative expenses	33,154	33,546	29,766
Other gains / losses	7217	(641)	(96)
Operating income	2871	(123)	4,332
Financial income	217	41	187
Financial expense	1,606	1,874	1,302
Foreign exchange gains / losses	(298)	138	168
Equity method income	67	888	918
Income before tax	1,251	(929)	4,304
Income tax expenses	1052	(1,005)	808
Net income	198	76	3,496
Owners of the parent	198	47	3,473
Non-controlling interest	-	28	23

Consolidated statement of financial position

*Applicable exchange rates	Unit: KRW/1JPY		
Class	FY24	FY23	FY22
End-of-period exchange rate (Statement of financial position)	9.8176	8.8948	9.8144

● JPY Basis

Unit: JPY mn

Account title	FY24	FY23	FY22
Non-current assets	7,430	8,830	9,122
Current assets	26,366	35,438	38,677
Total assets	33,796	44,269	47,799
Non-current liabilities	3,645	10,234	8,589
Current liabilities	25,811	29,583	34,410
Total liabilities	29,456	39,817	42,999
Paid-in capita	1,454	1,454	1,454
Additional paid-in capital	1,001	1,001	1,011
Retained earnings	2,260	2,239	2,625
Treasury stock	(362)	(325)	(325)
Other capital factors	(14)	83	23
Total equity attributable to owners of the parent	4,339	4,452	4,788
Non-controlling interest	-	-	11
Total equity	4,339	4,452	4,800

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY24	FY23	FY22
Non-current assets	72,949	78,547	89,527
Current assets	258,852	315,221	379,597
Total assets	331,801	393,768	469,125
Non-current liabilities	35,788	91,029	84,299
Current liabilities	253,405	263,135	337,716
Total liabilities	289,194	354,165	422,016
Paid-in capita	20,566	20,566	20,566
Additional paid-in capital	14,328	14,328	14,417
Retained earnings	24,074	23,875	28,004
Treasury stock	(3,676)	(3,320)	(3,320)
Other capital factors	(12,684)	(15,846)	(12,670)
Total equity attributable to owners of the parent	42,607	39,603	46,997
Non-controlling interest	-	-	111
Total equity	42,607	39,603	47,109