

*Applicable exchange rates	Unit : KRW/1JPY			
	Class	FY2017	FY2016	FY2015
End-of-period exchange rate (Statement of Financial Position)	10.0146	9.9852	10.2602	
Average exchange rate (Statement of Income)	10.0192	10.6110	9.6333	

FY2017 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY million

Account title	FY2017	FY2016	FY2015
Non-current assets	2,904	1,644	1,643
Current assets	22,125	10,567	9,012
Total assets	25,029	12,210	10,654
Non-current liabilities	1,930	424	485
Current liabilities	20,529	8,693	7,245
Total liabilities	22,459	9,117	7,730
Equity attributable to owners of the parent			
Paid-in capital	1,453	803	803
Additional paid-in capital	(533)	1,248	1,248
Retained earnings	2,163	1,554	1,385
Treasury stock	(522)	(522)	(522)
Other capital factors	(6)	10	10
Total equity attributable to owners of the parent	2,555	3,093	2,925
Non-controlling interest	15	-	-
Total equity	2,570	3,093	2,925

*IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2017	FY2016	FY2015
Non-current assets	29,084	16,411	16,854
Current assets	221,573	105,510	92,460
Total assets	250,657	121,922	109,314
Non-current liabilities	19,326	4,229	4,973
Current liabilities	205,590	86,805	74,334
Total liabilities	224,916	16,411	16,854
Equity attributable to owners of the parent			
Paid-in capital	20,552	11,356	11,356
Additional paid-in capital	(7,526)	17,662	17,662
Retained earnings	23,604	17,740	16,151
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(5,538)	(10,363)	(9,654)
Total equity attributable to owners of the parent	25,584	30,888	30,008
Non-controlling interest	157	-	-
Total equity	25,741	30,888	30,008

*IFRS basis

*Applicable exchange rates		Unit : KRW/1JPY		
Class		FY2017	FY2016	FY2015
End-of-period exchange rate (Statement of Financial Position)		10.0146	9.9852	10.2602
Average exchange rate (Statement of Income)		10.0192	10.6110	9.6333

FY2017 Consolidated Statement of Income

● JPY Basis

Unit: JPY million

Account title	FY2017	FY2016	FY2015
Sales	13,017	8,077	7,161
Cost of sales	7,944	5,934	5,173
Gross margin	5,073	2,142	1,988
Selling general / Administrative expenses	3,837	1,601	1,500
Other gains / losses	(92)	5	(6)
Operating income	1,143	546	482
Financial income	14	5	4
Financial expense	102	11	5
Foreign exchange gains / losses	(17)	(1)	(53)
Equity method income	39	4	56
Income before tax	1,077	543	484
Income tax expenses	278	177	39
Net income	798	366	445
Owners of the parent	807	177	39
Non-controlling interest	(8)	-	-

*IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2017	FY2016	FY2015
Sales	130,418	85,701	68,982
Cost of sales	79,595	62,970	49,835
Gross margin	50,822	22,731	19,147
Selling general / Administrative expenses	38,447	16,990	14,448
Other gains / losses	(921)	57	(59)
Operating income	11,454	5,797	4,640
Financial income	144	47	43
Financial expense	1,025	113	52
Foreign exchange gains / losses	(170)	(7)	(509)
Equity method income	386	42	543
Income before tax	10,789	5,766	4,666
Income tax expenses	2,790	1,881	378
Net income	7,999	3,885	4,288
Owners of the parent	8,082	3,885	4,288
Non-controlling interest	(83)	-	-

*IFRS basis