

Class	Q320 YTD	FY2019	FY2018
End-of-period exchange rate (Statement of Financial Position)	10.5426	11.3083	10.2824
Average exchange rate (Statement of Income)	11.0799	10.8760	10.0433

FY2020 Q3 Consolidated Statement of Income

● JPY Basis

Unit: JPY million

Account title	FY2020 Q3	FY2019	FY2018
Non-current assets	6,231	3,960	3,007
Current assets	41,270	20,244	26,789
Total assets	47,502	24,204	29,796
Non-current liabilities	6,353	3,433	1,318
Current liabilities	36,501	16,615	24,737
Total liabilities	42,854	20,049	26,056
Paid-in capital	1,452	1,452	1,452
Additional paid-in capital	(211)	(16)	(16)
Retained earnings	3,764	3,253	2,789
Treasury stock	(325)	(521)	(521)
Other capital factors	(37)	(68)	(24)
Total equity attributable to owners of the parent	4,642	4,099	3,679
Non-controlling interest	5	55	60
Total equity	4,647	4,154	3,740

● KRW Basis

Unit: KRW million

Account title	FY2020 Q3	FY2019	FY2018
Non-current assets	65,695	44,781	30,920
Current assets	435,102	228,925	275,461
Total assets	500,798	273,707	306,382
Non-current liabilities	66,979	38,829	13,560
Current liabilities	384,818	187,894	254,360
Total liabilities	451,797	226,723	267,921
Paid-in capital	20,552	20,552	20,552
Additional paid-in capital	(2,408)	(229)	(229)
Retained earnings	40,585	34,777	29,635
Treasury stock	(3,320)	(5,507)	(5,507)
Other capital factors	(6,469)	(3,232)	(6,615)
Total equity attributable to owners of the parent	48,938	46,361	37,836
Non-controlling interest	61	622	624
Total equity	49,000	46,983	38,460

Class	3Q20 YTD	FY2019	FY2018
End-of-period exchange rate (Statement of Financial Position)	10.5426	11.3083	10.2824
Average exchange rate (Statement of Income)	11.0799	10.8760	10.0433

FY2020 Q3 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY million

Account title	3Q20 YTD	FY2019	FY2018
Sales	7,100	8,250	7,436
Cost of sales	2,300	2,281	2,103
Gross margin	4,800	5,969	5,333
Selling general / Administrative expenses	3,877	4,716	3,938
Other gains / losses	606	(139)	(95)
Operating income	1,529	1,113	1,298
Financial income	25	12	24
Financial expense	146	180	134
Foreign exchange gains / losses	(47)	136	(16)
Equity method income	31	43	(2)
Income before tax	1,391	1,125	1,170
Income tax expenses	522	347	467
Continuing operations	869	777	702
Discontinued operations	31	73	238
Net income	901	850	940
Owners of the parent	903	855	948
Non-controlling interest	(2)	(4)	(8)

● KRW Basis

Unit: KRW million

Account title	3Q20 YTD	FY2019	FY2018
Sales	78,670	89,730	74,684
Cost of sales	25,486	24,810	21,121
Gross margin	53,183	64,920	53,563
Selling general / Administrative expenses	42,960	51,292	39,556
Other gains / losses	6,720	(1,521)	(962)
Operating income	16,944	12,106	13,043
Financial income	279	131	246
Financial expense	1,620	1,958	1,348
Foreign exchange gains / losses	(528)	1,485	(166)
Equity method income	348	471	(21)
Income before tax	15,422	12,235	11,753
Income tax expenses	5,784	3,781	4,698
Continuing operations	9,637	8,453	7,054
Discontinued operations	346	797	2,390
Net income	9,984	9,251	9,445
Owners of the parent	10,006	9,302	9,529
Non-controlling interest	(22)	(51)	(83)

※ IFRS basis

As IFRS 5(Non-current Assets Held for Sale and Discontinued Operations) has been adopted upon the sell of subsidiary in Nov. 2020, it has also been applied to the past figures retroactively.