

FY2021 Q3 Consolidated statement of financial position

Class	FY2021 3Q YTD	FY2020	FY2019
End-of-period exchange rate (Statement of financial position)	10.3024	10.2733	11.3083
Average exchange rate (Statement of Income)	10.3841	10.9415	10.8760

● JPY Basis

Unit: JPY 1 mn

Account title	FY21 3Q	FY2020	FY2019
Non-current assets	9,029	6,992	3,960
Current assets	49,705	29,187	20,244
Total assets	58,735	36,179	24,204
Non-current liabilities	11,475	7,621	3,433
Current liabilities	43,107	24,086	16,615
Total liabilities	54,583	31,708	20,049
Paid-in capital	1,454	1,452	1,452
Additional paid-in capital	(210)	(211)	(16)
Retained earnings	3,257	3,587	3,253
Treasury stock	(325)	(325)	(521)
Other capital factors	(33)	(37)	(68)
Total equity attributable to owners of the parent	4,141	4,465	4,099
Non-controlling interest	9	5	55
Total equity	4,151	4,470	4,154

※ IFRS basis

● KRW Basis

Unit: KRW 1 mn

Account title	FY21 3Q	FY2020	FY2019
Non-current assets	93,024	71,831	44,781
Current assets	512,088	299,848	228,925
Total assets	605,112	371,679	273,707
Non-current liabilities	118,228	78,300	38,829
Current liabilities	444,114	247,450	187,894
Total liabilities	562,342	325,751	226,723
Paid-in capital	20,566	20,552	20,552
Additional paid-in capital	(2,398)	(2,408)	(229)
Retained earnings	35,142	38,520	34,777
Treasury stock	(3,320)	(3,320)	(5,507)
Other capital factors	(7,319)	(7,469)	(3,232)
Total equity attributable to owners of the parent	42,671	45,873	46,361
Non-controlling interest	98	54	622
Total equity	42,769	45,928	46,983

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FY2021 Q3 Consolidated statement of income

● JPY Basis

Unit: JPY 1 mn

Account title	FY21 3Q YTD	FY2020	FY2019
Sales	6,884	9,265	8,250
Cost of sales	2,354	3,089	2,281
Gross margin	4,530	6,175	5,969
Selling general / Administrative expenses	4,064	5,246	4,716
Other gains / losses	(112)	454	(139)
Operating income	353	1,383	1,113
Financial income	1	6	12
Financial expense	124	189	180
Foreign exchange gains / losses	(49)	(110)	136
Equity method income	(80)	37	43
Income before tax	100	1,127	1,125
Income tax expenses	33	435	347
Continuing operations	66	691	777
Discontinued operations	0	31	73
Net income	66	723	850
Owners of the parent	62	725	855
Non-controlling interest	4	(2)	(4)

● KRW Basis

Unit: KRW 1 mn

Account title	FY21 3Q YTD	FY2020	FY2019
Sales	71,486	101,379	89,730
Cost of sales	24,444	33,809	24,810
Gross margin	47,041	67,570	64,920
Selling general / Administrative expenses	42,200	57,399	51,292
Other gains / losses	(1,171)	4,969	(1,521)
Operating income	3,668	15,140	12,106
Financial income	19	66	131
Financial expense	1,294	2,073	1,958
Foreign exchange gains / losses	(513)	(1,210)	1,485
Equity method income	(838)	408	471
Income before tax	1,042	12,331	12,235
Income tax expenses	351	4,762	3,781
Continuing operations	690	7,569	8,453
Discontinued operations	0	342	797
Net income	690	7,912	9,251
Owners of the parent	646	7,941	9,302
Non-controlling interest	44	(29)	(51)

※ IFRS basis

2020.11 By adoption of IFRS 5 (Non-current assets held for sale and discontinued operations) based on selling off of its subsidiary, past figures have been revised retroactively.