

FY2021 Consolidated statement of financial position

*Applicable exchange rates		Unit: KRW/1JPY		
Class	FY2021	FY2020	FY2019	
End-of-period exchange rate (Statement of financial position)	9.9274	10.2733	11.3083	
Average exchange rate (Statement of Income)	10.3777	10.9415	10.8760	

● JPY Basis

Unit: JPY 1 mn

Account title	FY2021	FY2020	FY2019
Non-current assets	9,719	6,992	3,960
Current assets	33,612	29,187	20,244
Total assets	43,332	36,179	24,204
Non-current liabilities	11,371	7,621	3,433
Current liabilities	27,149	24,086	16,615
Total liabilities	38,520	31,708	20,049
Paid-in capital	1,454	1,452	1,452
Additional paid-in capital	1,011	(211)	(16)
Retained earnings	2,657	3,587	3,253
Treasury stock	(325)	(325)	(521)
Other capital factors	5	(37)	(68)
Total equity attributable to owners of the parent	4,802	4,465	4,099
Non-controlling interest	8	5	55
Total equity	4,811	4,470	4,154

● KRW Basis

Unit: KRW 1 mn

Account title	FY2021	FY2020	FY2019
Non-current assets	96,490	71,831	44,781
Current assets	333,686	299,848	228,925
Total assets	430,177	371,679	273,707
Non-current liabilities	112,886	78,300	38,829
Current liabilities	269,523	247,450	187,894
Total liabilities	382,410	325,751	226,723
Paid-in capital	20,566	20,552	20,552
Additional paid-in capital	14,417	(2,408)	(229)
Retained earnings	28,709	38,520	34,777
Treasury stock	(3,320)	(3,320)	(5,507)
Other capital factors	(12,694)	(7,469)	(3,232)
Total equity attributable to owners of the parent	47,678	45,873	46,361
Non-controlling interest	88	54	622
Total equity	47,766	45,928	46,983

※ IFRS basis

FY2021 Consolidated statement of income

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● JPY Basis

Unit: JPY 1 mn

Account title	FY2021	FY2020	FY2019
Sales	5,543	4,701	3,788
Cost of sales	1,970	1,790	1,034
Gross margin	3,573	2,911	2,753
Selling general / Administrative expenses	3,130	2,677	2,228
Other gains / losses	(65)	556	42
Operating income	377	789	567
Financial income	6	5	10
Financial expense	95	71	54
Foreign exchange gains / losses	10	(1)	(1)
Equity method income	(64)	37	43
Income before tax	234	759	565
Income tax expenses	457	320	157
Continuing operations	(223)	439	408
Discontinued operations	(311)	284	441
Net income	(534)	723	850
Owners of the parent	(537)	725	855
Non-controlling interest	3	(2)	(4)

● KRW Basis

Unit: KRW 1 mn

Account title	FY2021	FY2020	FY2019
Sales	57,529	51,444	41,202
Cost of sales	20,444	19,589	11,254
Gross margin	37,085	31,855	29,947
Selling general / Administrative expenses	32,490	29,300	24,240
Other gains / losses	(678)	6,086	459
Operating income	3,916	8,640	6,166
Financial income	67	58	116
Financial expense	992	777	589
Foreign exchange gains / losses	108	(20)	(11)
Equity method income	(669)	408	471
Income before tax	2,431	8,309	6,153
Income tax expenses	4,745	3,504	1,708
Continuing operations	(2,314)	4,804	4,445
Discontinued operations	(3,232)	3,107	4,805
Net income	(5,546)	7,912	9,251
Owners of the parent	(5,580)	7,941	9,302
Non-controlling interest	33	(29)	(51)

※ IFRS basis

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.