

Class	FY2022 1H	FY2021	FY2020
End-of-period exchange rate (Statement of financial position)	9.9325	9.9274	10.2733
Average exchange rate (Statement of Income)	9.6991	10.3777	10.9415

FY2022 1H Consolidated statement of financial position

● JPY Basis

Unit: JPY mn

Account title	FY2022 1H	FY2021	FY2020
Non-current assets	9,534	9,719	6,992
Current assets	31,905	33,612	29,187
Total assets	41,440	43,332	36,179
Non-current liabilities	9,804	11,371	7,621
Current liabilities	27,148	27,149	24,086
Total liabilities	36,953	38,520	31,708
Paid-in capital	1,454	1,454	1,452
Additional paid-in capital	1,011	1,011	(211)
Retained earnings	2,325	2,657	3,587
Treasury stock	(325)	(325)	(325)
Other capital factors	14	5	(37)
Total equity attributable to owners of the parent	4,479	4,802	4,465
Non-controlling interest	7	8	5
Total equity	4,487	4,811	4,470

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY2022 1H	FY2021	FY2020
Non-current assets	94,700	96,490	71,831
Current assets	316,904	333,686	299,848
Total assets	411,605	430,177	371,679
Non-current liabilities	97,386	112,886	78,300
Current liabilities	269,649	269,523	247,450
Total liabilities	367,035	382,410	325,751
Paid-in capital	20,566	20,566	20,552
Additional paid-in capital	14,417	14,417	(2,408)
Retained earnings	25,060	28,709	38,520
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(12,232)	(12,694)	(7,469)
Total equity attributable to owners of the parent	44,491	47,678	45,873
Non-controlling interest	77	88	54
Total equity	44,569	47,766	45,928

FY2022 1H Consolidated statement of income

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● JPY Basis

Unit: JPY mn

Account title	FY2022 1H	FY2021	FY2020
Sales	2,629	5,543	4,701
Cost of sales	923	1,970	1,790
Gross margin	1,706	3,573	2,911
Selling general / Administrative expenses	1,608	3,130	2,677
Other gains / losses	(46)	(65)	556
Operating income	51	377	789
Financial income	5	6	5
Financial expense	70	95	71
Foreign exchange gains / losses	62	10	(1)
Equity method income	31	(64)	37
Income before tax	81	234	759
Income tax expenses	23	457	320
Continuing operations	58	(223)	439
Discontinued operations	0	(311)	284
Net income	58	(534)	723
Owners of the parent	59	(537)	725
Non-controlling interest	(1)	3	(2)

● KRW Basis

Unit: KRW mn

Account title	FY2022 1H	FY2021	FY2020
Sales	25,504	57,529	51,444
Cost of sales	8,955	20,444	19,589
Gross margin	16,549	37,085	31,855
Selling general / Administrative expenses	15,600	32,490	29,300
Other gains / losses	(449)	(678)	6,086
Operating income	499	3,916	8,640
Financial income	57	67	58
Financial expense	679	992	777
Foreign exchange gains / losses	605	108	(20)
Equity method income	307	(669)	408
Income before tax	790	2,431	8,309
Income tax expenses	227	4,745	3,504
Continuing operations	562	(2,314)	4,804
Discontinued operations	0	(3,232)	3,107
Net income	562	(5,546)	7,912
Owners of the parent	572	(5,580)	7,941
Non-controlling interest	(10)	33	(29)

※ 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.