

Class	FY22 3Q	FY21	FY20
End-of-period exchange rate (Statement of financial position)	9.5318	9.9274	10.2733
Average exchange rate (Statement of Income)	9.6703	10.3777	10.9415

FY2022 3Q Consolidated statement of income

● JPY Basis

Unit: JPY mn

Account title	FY22 3Q	FY21	FY20
Sales	4,044	5,543	4,701
Cost of sales	1,392	1,970	1,790
Gross margin	2,651	3,573	2,911
Selling general / Administrative expenses	2,299	3,130	2,677
Other gains / losses	(3)	(65)	556
Operating income	348	377	789
Financial income	7	6	5
Financial expense	102	95	71
Foreign exchange gains / losses	2	10	(1)
Equity method income	73	(64)	37
Income before tax	329	234	759
Income tax expenses	84	457	320
Continuing operations	244	(223)	439
Discontinued operations	0	(311)	284
Net income	244	(534)	723
Owners of the parent	244	(537)	725
Non-controlling interest	0	3	(2)

● KRW Basis

Unit: KRW mn

Account title	FY22 3Q	FY21	FY20
Sales	39,107	57,529	51,444
Cost of sales	13,469	20,444	19,589
Gross margin	25,637	37,085	31,855
Selling general / Administrative expenses	22,236	32,490	29,300
Other gains / losses	(30)	(678)	6,086
Operating income	3,370	3,916	8,640
Financial income	70	67	58
Financial expense	987	992	777
Foreign exchange gains / losses	25	108	(20)
Equity method income	705	(669)	408
Income before tax	3,184	2,431	8,309
Income tax expenses	819	4,745	3,504
Continuing operations	2,365	(2,314)	4,804
Discontinued operations	0	(3,232)	3,107
Net income	2,365	(5,546)	7,912
Owners of the parent	2,363	(5,580)	7,941
Non-controlling interest	1	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.

FY2022 3Q Consolidated statement of financial position

Class	FY22 3Q	FY21	FY20
End-of-period exchange rate (Statement of financial position)	9.5318	9.9274	10.2733
Average exchange rate (Statement of Income)	9.6703	10.3777	10.9415

● JPY Basis

Unit: JPY mn

Account title	FY22 3Q	FY21	FY20
Non-current assets	9,081	9,719	6,992
Current assets	47,138	33,612	29,187
Total assets	56,220	43,332	36,179
Non-current liabilities	7,194	11,371	7,621
Current liabilities	44,337	27,149	24,086
Total liabilities	51,531	38,520	31,708
Paid-in capital	1,454	1,454	1,452
Additional paid-in capital	1,011	1,011	(211)
Retained earnings	2,510	2,657	3,587
Treasury stock	(325)	(325)	(325)
Other capital factors	29	5	(37)
Total equity attributable to owners of the parent	4,679	4,802	4,465
Non-controlling interest	9	8	5
Total equity	4,688	4,811	4,470

※ IFRS basis

● KRW Basis

Unit: KRW mn

Account title	FY22 3Q	FY21	FY20
Non-current assets	86,511	96,490	71,831
Current assets	449,317	333,686	299,848
Total assets	535,883	430,177	371,679
Non-current liabilities	68,573	112,886	78,300
Current liabilities	422,618	269,523	247,450
Total liabilities	491,191	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	26,879	28,709	38,520
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(13,940)	(12,694)	(7,469)
Total equity attributable to owners of the parent	44,602	47,678	45,873
Non-controlling interest	89	88	54
Total equity	44,691	47,766	45,928