

FY2022 Consolidated statement of income

Class	Unit: KRW/1JPY		
	FY22	FY21	FY20
End-of-period exchange rate (Statement of financial position)	9.8144	9.9274	10.2733
Average exchange rate (Statement of Income)	9.6628	10.3777	10.9415

● JPY Basis

Unit: JPY mn

Account title	FY22	FY21	FY20
Sales	5,401	5,543	4,701
Cost of sales	1,862	1,970	1,790
Gross margin	3,538	3,573	2,911
Selling general / Administrative expenses	3,080	3,130	2,677
Other gains / losses	(9)	(65)	556
Operating income	448	377	789
Financial income	19	6	5
Financial expense	134	95	71
Foreign exchange gains / losses	17	10	(1)
Equity method income	95	(64)	37
Income before tax	445	234	759
Income tax expenses	83	457	320
Continuing operations	361	(223)	439
Discontinued operations	0	(311)	284
Net income	361	(534)	723
Owners of the parent	359	(537)	725
Non-controlling interest	2	3	(2)

● KRW Basis

Unit: KRW mn

Account title	FY22	FY21	FY20
Sales	52,195	57,529	51,444
Cost of sales	18,000	20,444	19,589
Gross margin	34,195	37,085	31,855
Selling general / Administrative expenses	29,766	32,490	29,300
Other gains / losses	(96)	(678)	6,086
Operating income	4,332	3,916	8,640
Financial income	187	67	58
Financial expense	1,302	992	777
Foreign exchange gains / losses	168	108	(20)
Equity method income	918	(669)	408
Income before tax	4,304	2,431	8,309
Income tax expenses	808	4,745	3,504
Continuing operations	3,496	(2,314)	4,804
Discontinued operations	0	(3,232)	3,107
Net income	3,496	(5,546)	7,912
Owners of the parent	3,473	(5,580)	7,941
Non-controlling interest	23	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.

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*Applicable exchange rates		Unit: KRW/1JPY		
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Average exchange rate (Statement of Income)	9.6628	10.3777	10.9415	

● JPY Basis

Unit: JPY mn

Account title	FY22	FY21	FY20
Non-current assets	9,122	9,719	6,992
Current assets	38,677	33,612	29,187
Total assets	47,799	43,332	36,179
Non-current liabilities	8,589	11,371	7,621
Current liabilities	34,410	27,149	24,086
Total liabilities	42,999	38,520	31,708
Paid-in capital	1,454	1,454	1,452
Additional paid-in capital	1,011	1,011	(211)
Retained earnings	2,625	2,657	3,587
Treasury stock	(325)	(325)	(325)
Other capital factors	23	5	(37)
Total equity attributable to owners of the parent	4,788	4,802	4,465
Non-controlling interest	11	8	5
Total equity	4,800	4,811	4,470

● KRW Basis

Unit: KRW mn

Account title	FY22	FY21	FY20
Non-current assets	89,527	96,490	71,831
Current assets	379,597	333,686	299,848
Total assets	469,125	430,177	371,679
Non-current liabilities	84,299	112,886	78,300
Current liabilities	337,716	269,523	247,450
Total liabilities	422,016	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	28,004	28,709	38,520
Treasury stock	(3,320)	(3,320)	(3,320)
Other capital factors	(12,670)	(12,694)	(7,469)
Total equity attributable to owners of the parent	46,997	47,678	45,873
Non-controlling interest	111	88	54
Total equity	47,109	47,766	45,928

※ IFRS basis