

Class	FY2018 H1	FY2017	FY2016
End-of-period exchange rate (Statement of Financial Position)	9.8117	10.0146	9.9852
Average exchange rate (Statement of Income)	9.9831	10.0192	10.6110

FY2018 H1 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY million

Account title	FY2018 H1	FY2017	FY2016
Non-current assets	2,938	2,904	1,644
Current assets	23,874	22,125	10,567
Total assets	26,812	25,029	12,210
Non-current liabilities	1,923	1,930	424
Current liabilities	22,093	20,529	8,693
Total liabilities	24,017	22,459	9,117
Equity attributable to owners of the parent			
Paid-in capital	1,453	1,453	803
Additional paid-in capital	(533)	(533)	1,248
Retained earnings	2,378	2,163	1,554
Treasury stock	(522)	(522)	(522)
Other capital factors	8	(6)	10
Total equity attributable to owners of the parent	2,784	2,555	3,093
Non-controlling interest	11	15	-
Total equity	2,795	2,570	3,093

*IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2018 H1	FY2017	FY2016
Non-current assets	28,828	29,084	16,411
Current assets	234,242	221,573	105,510
Total assets	263,070	250,657	121,922
Non-current liabilities	18,870	19,326	4,229
Current liabilities	216,774	205,590	86,805
Total liabilities	235,644	224,916	16,411
Equity attributable to owners of the parent			
Paid-in capital	20,552	20,552	11,356
Additional paid-in capital	(7,526)	(7,526)	17,662
Retained earnings	22,405	23,604	17,740
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(2,635)	(5,538)	(10,363)
Total equity attributable to owners of the parent	27,288	25,584	30,888
Non-controlling interest	138	157	-
Total equity	27,426	25,741	30,888

*IFRS basis

Class	FY2018 H1	FY2017	FY2016
End-of-period exchange rate (Statement of Financial Position)	9.8117	10.0146	9.9852
Average exchange rate (Statement of Income)	9.9831	10.0192	10.6110

FY2018 H1 Consolidated Statement of Income

● JPY Basis

Unit: JPY million

Account title	FY2018 H1	FY2017	FY2016
Sales	4,127	7,101	2,873
Cost of sales	1,050	2,028	730
Gross margin	3,076	5,073	2,142
Selling general / Administrative expenses	2,165	3,837	1,601
Other gains / losses	(6)	(92)	5
Operating income	905	1,143	546
Financial income	8	14	5
Financial expense	(60)	102	11
Foreign exchange gains / losses	(25)	(17)	(1)
Equity method income	(34)	39	4
Income before tax	795	1,077	543
Income tax expenses	262	278	177
Net income	533	798	366
Owners of the parent	537	807	177
Non-controlling interest	(4)	(8)	-

*IFRS basis

※Upon applying IFRS 15, presentation method of sales and cost of sales related to certain business transactions is changed from gross to net amount in the first quarter of current fiscal year. Furthermore, for easy comparison with past performance, sales of FYE March 2016 and FYE March 2017 is also revised to figures applied IFRS 15 retroactively.

● KRW Basis

Unit: KRW million

Account title	FY2018 H1	FY2017	FY2016
Sales	41,197	71,148	30,485
Cost of sales	10,486	20,325	7,754
Gross margin	30,710	50,822	22,731
Selling general / Administrative expenses	21,612	38,447	16,990
Other gains / losses	(63)	(921)	57
Operating income	9,036	11,454	5,797
Financial income	85	144	47
Financial expense	(595)	1,025	113
Foreign exchange gains / losses	(249)	(170)	(7)
Equity method income	(344)	386	42
Income before tax	7,932	10,789	5,766
Income tax expenses	2,613	2,790	1,881
Net income	5,319	7,999	3,885
Owners of the parent	5,364	8,082	3,885
Non-controlling interest	(44)	(83)	-

*IFRS basis

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