

Class	FY2018 Q3	FY2017	FY2016
End-of-period exchange rate (Statement of Financial Position)	10.1318	10.0146	9.9852
Average exchange rate (Statement of Income)	9.9867	10.0192	10.6110

FY2018 Q3 Consolidated Statement of Financial Position

● JPY Basis

Unit: JPY million

Account title	FY2018 Q3	FY2017	FY2016
Non-current assets	2,883	2,904	1,644
Current assets	27,835	22,125	10,567
Total assets	30,718	25,029	12,210
Non-current liabilities	1,481	1,930	424
Current liabilities	25,660	20,529	8,693
Total liabilities	27,141	22,459	9,117
Equity attributable to owners of the parent			
Paid-in capital	1,453	1,453	803
Additional paid-in capital	(11)	(533)	1,248
Retained earnings	2,607	2,163	1,554
Treasury stock	(522)	(522)	(522)
Other capital factors	(4)	(6)	10
Total equity attributable to owners of the parent	3,523	2,555	3,093
Non-controlling interest	53	15	-
Total equity	3,577	2,570	3,093

※ IFRS basis

● KRW Basis

Unit: KRW million

Account title	FY2018 Q3	FY2017	FY2016
Non-current assets	29,205	29,084	16,411
Current assets	282,019	221,573	105,510
Total assets	311,224	250,657	121,922
Non-current liabilities	15,002	19,326	4,229
Current liabilities	259,985	205,590	86,805
Total liabilities	274,987	224,916	91,034
Equity attributable to owners of the parent			
Paid-in capital	20,552	20,552	11,356
Additional paid-in capital	(159)	(7,526)	17,662
Retained earnings	27,765	23,604	17,740
Treasury stock	(5,507)	(5,507)	(5,507)
Other capital factors	(6,949)	(5,538)	(10,363)
Total equity attributable to owners of the parent	35,702	25,584	30,888
Non-controlling interest	534	157	-
Total equity	36,236	25,741	30,888

※ IFRS basis

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Average exchange rate (Statement of Income)	9.9867	10.0192	10.6110

FY2018 Q3 Consolidated Statement of Income

● JPY Basis

Unit: JPY million

Account title	FY2018 Q3	FY2017	FY2016
Sales	5,773	6,567	2,873
Cost of sales	1,634	2,029	731
Gross margin	4,139	4,538	2,142
Selling general / Administrative expenses	2,942	3,477	1,601
Other gains / losses	(17)	(95)	5
Operating income	1,180	966	546
Financial income	16	14	4
Financial expense	89	102	11
Foreign exchange gains / losses	-	(17)	(1)
Equity method income	(32)	39	4
Income before tax	1,075	900	543
Income tax expenses	487	243	177
Continuing operations	588	657	366
Discontinued operations	168	142	-
Net income	756	798	366
Owners of the parent	767	807	366
Non-controlling interest	(11)	(9)	-

● KRW Basis

Unit: KRW million

Account title	FY2018 Q3	FY2017	FY2016
Sales	57,649	65,797	30,485
Cost of sales	16,317	20,325	7,755
Gross margin	41,332	45,471	22,731
Selling general / Administrative expenses	29,378	34,834	16,990
Other gains / losses	(175)	(956)	57
Operating income	11,780	9,681	5,797
Financial income	160	144	47
Financial expense	889	1,025	113
Foreign exchange gains / losses	-	(170)	(7)
Equity method income	(317)	386	42
Income before tax	10,734	9,017	5,766
Income tax expenses	4,862	2,438	1,881
Continuing operations	5,872	6,579	3,885
Discontinued operations	1,674	1,421	-
Net income	7,546	7,999	3,885
Owners of the parent	7,659	8,082	3,885
Non-controlling interest	(113)	(83)	-

※ IFRS basis. Sales recognition criteria is changed from FY2018 by IFRS15 application. Therefore, FY2017 and FY2016 figures have been revised under the same criteria and provided as comparison information.

※ With share transfer of a consolidated subsidiary in December 2018, applying IFRS 5 "Non-current Assets Held for Sale and Discontinued Operations" retroactively